



U.S. Customs and Border Protection

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PUBLIC VERSION

EAPA Case 7783

Gregory S. Menegaz
Vivien Jinghui Wang
On behalf of Superior Commercial Solutions LLC,
Engga Company Limited, Kales Quartz Company Limited,
And Stry Manufacturing Company Limited
DeKieffer & Horgan, PLLC
1156 Fifteenth Street NW, Suite 1101
Washington, DC 20005

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

Re: Notice of Determination as to Evasion

Pursuant to an examination of the record in Enforce and Protect Act (EAPA) investigation 7783, U.S. Customs and Border Protection (CBP) has determined that there is substantial evidence that Superior Commercial Solutions LLC (SCS) entered merchandise covered by antidumping (AD) and countervailing (CVD) duty orders A-570-084 and C-570-085 (covered merchandise)¹ into the customs territory of the United States through evasion.² Substantial evidence demonstrates that SCS imported quartz surface products (QSP) from the People's Republic of China (China) into the United States by undervaluation and/or transshipment through Vietnam. SCS did not declare that the merchandise was subject to the *AD/CVD Orders* on entry and, as a result, no cash deposits were collected on the merchandise.

Background

On September 8, 2022, Cambria Company LLC (the Allegor), a domestic producer of QSP, submitted an allegation to CBP that SCS was evading the *AD/CVD Orders* on QSP from China.³

¹ See 19 CFR 165.1.

² 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*).

³ 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

The Allegation asserted that SCS was importing Chinese-origin QSP from into the United States that was transshipped through Vietnam.⁴ The Allegation provided [SOURCE] indicating that the Chinese companies Xiamen Lexiang Imp. & Exp. Co., Ltd. (Xiamen Lexiang) and Xiamen Stone Display Co., Ltd. (Xiamen Stone Display) exported the QSP to Kales Quartz Co., Ltd. (Kales) in Vietnam, and Kales then exported the QSP to SCS in the United States.⁵ On October 6, 2022, CBP acknowledged receipt of the Allegation.⁶

CBP found the information in the Allegation reasonably suggested that SCS entered covered merchandise into the customs territory of the United States through evasion.⁷ Consequently, on October 28, 2022, CBP initiated an EAPA investigation pursuant to Title IV, section 421 of the Trade Facilitation and Trade Enforcement Act of 2015.⁸ After the initiation of this investigation, CBP issued CBP Form 28 (CF-28) questionnaires to SCS concerning four entries of QSP and requested the corresponding entry and production documentation.⁹ SCS submitted its CF-28 response and provided most of the information that CBP requested.¹⁰ 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.

(Allegation). The Alleger, Cambria Company LLC, is a domestic producer of QSP and, thus, meets the definition of an interested party that is permitted to submit an EAPA allegation pursuant to 19 USC 1517(a)(6)(A)(ii), 19 CFR 165.1(2), and 19 CFR 165.11(a). *See* Allegation at 3-4 and Exhibit 2.

⁴ *Id.* at 1, 5-9 and Exhibits 3, 8-9.

⁵ *Id.*

⁶ *See* 19 CFR 165.12; *see also* Email from CBP, “EAPA 7783 - Official Receipt of Properly Filed Allegation,” dated October 6, 2022.

⁷ *See* 19 USC 1517(b)(1); *see also* 19 CFR 165.15.

⁸ *See* 19 USC 1517(b)(5); *see also* 19 CFR 165.13; *see also* CBP Memorandum, “Initiation of Investigation for EAPA Case 7783,” dated October 28, 2022 (Initiation Memorandum).

⁹ On November 3-4, 2022, CBP issued CF-28s to SCS on entries [#]6816, [#]6873, [#]9051, and [#]3193. On December 2, 2022, SCS submitted its response to these CF-28s. After CBP announced the EAPA investigation to SCS, it asked SCS to bracket its CF-28 response. As such, on March 17, 2023, SCS submitted a bracketed version of this CF-28 response. *See* Letter from SCS, “EAPA Case No. 7783 – SCS Refiling CF-28 Response,” dated March 17, 2023 (CF-28 Response).

¹⁰ *Id.*

CBP subsequently added two memoranda to the administrative record.¹¹ These memoranda contained CBP's research results composed of website screenshots and/or entry documents pertaining to Vietnamese exporters that were affiliated with each other and that SCS imported from, Kales and Engga Company Limited (Engga 2).¹² The memoranda also contained information on other companies that appeared to have a connection to Engga 2 and Kales, such as Engga Company Limited (Engga 1), Stry Manufacturing Company Limited (Stry), New Quartz Material Co., Ltd. (New Quartz), Fonka Company limited (Fonka), Xiamen Gofor Stone Co., Ltd. (Xiamen Gofor Stone), Xiamen Stone Display, and Xiamen Lexiang.

After evaluating the information on the record, CBP determined that reasonable suspicion existed that SCS imported Chinese-origin QSP into the United States that had been transshipped through Vietnam. This information included the following:

1. In its CF-28 response, SCS did not provide some of the items CBP requested and did not explain its failure to do so.
2. SCS entered several QSP product numbers from Kales and Engga 2 that indicated a connection to the Chinese company Xiamen Gofor Stone. Most notably, SCS imported QG871, which was listed on Xiamen Gofor Stone's website.¹³ SCS also imported directly from Xiamen Gofor Stone before the *AD/CVD Orders*.¹⁴
3. [SOURCE] indicated that SCS imported multiple shipments of QSP into the United States from Kales during the period of investigation (POI) and that Kales imported numerous shipments of Chinese-origin QSP slabs into Vietnam from Xiamen Lexiang and Xiamen Stone Display during the POI.¹⁵
4. The QSP listed in five shipment lines of the [SOURCE] could be traced from Xiamen Lexiang in China to Kales in Vietnam to SCS in the United States.¹⁶ QSP from two shipments lines of the [SOURCE] could also be traced from Xiamen Stone Display to Kales to SCS.¹⁷ Furthermore, although the corresponding CBP entry documents listed Engga 2 rather than Kales as the exporter, the merchandise type and quantities were the same, which indicated Engga 2's and Kales' involvement in the same entries. This is relevant because it indicated Engga 2's and Kales' affiliation with each other and because SCS entered QSP from Engga 2 and from Kales.
5. In addition to QSP slabs, [SOURCE] indicated that Kales exported sinks to SCS. The sinks' description stated that their producer was the "manufacturer Xiamen Lexiang."¹⁸ Because the sinks accompanied Kales' QSP in the same shipments to SCS, it indicated that the QSP also likely came from Xiamen Lexiang and was transshipped through Kales.

¹¹ See CBP Memorandum, "Adding Information to the Administrative Record of EAPA 7783," dated November 30, 2022 (November Memorandum); see also CBP Memorandum, "Adding Information to the Administrative Record of EAPA 7783," dated December 29, 2022 (December Memorandum).

¹² This is abbreviated as Engga 2 because there was an earlier iteration abbreviated as Engga 1. Engga 1 will be discussed later in this notice.

¹³ See November Memorandum at Attachment 5.

¹⁴ *Id.* at Attachment 63.

¹⁵ See Allegation at Exhibits 3, 8-9. The POI is October 6, 2021, through the pendency of the investigation.

¹⁶ *Id.* at 7-8; Exhibit 8, pages 37-38; and Exhibit 9, pages 34-35.

¹⁷ *Id.* at Exhibits 3, 8-9; see also NOI at 5.

¹⁸ See Allegation at Exhibit 3, page 7.

6. Engga 2 attempted to withhold the existence of its relationship with Kales from CBP and in a CF-28 document stated “Dear Homeland {sic} Security, Engga has no relationship {sic} with Kales Quartz.”¹⁹ However, as explained in the NOI, extensive evidence contradicted Engga 2’s statement and indicated that Kales and Engga 2 had a close relationship and were affiliated.²⁰
7. Raw material documents provided in the CF-28 response for entry [#]9051 contained substantive irregularities that cast doubt upon their reliability. In particular, the unique transaction reference number, payment description, payment trace number, and payment time (to the second) on an October 18, 2021 payment document were identical to the unique transaction reference number, payment description, payment trace number, and payment time (to the second) on another raw material payment document dated almost nine months later and that pertained to a different entry.²¹ These matching variables indicated that Kales and Engga 2 created a payment document from information surreptitiously copied from a payment document pertaining to a much later entry. Kales and Engga 2 then fraudulently attempted to misrepresent the created payment document as pertaining to the earlier entry, [#]9051.
8. Record evidence suggested that Kales, Engga 2, and their affiliate Stry were established in Vietnam by a Chinese parent company and have ties to Chinese QSP producers. This evidence included Engga 1’s establishment shortly after the *AD/CVD Orders*, [SOURCE] showing that Xiamen Stone Display and Xiamen Lexiang exported numerous shipments of QSP to Kales, multiple documents indicating that Kales’, Engga 2’s and Stry’s company representatives had permanent addresses in China, and a Stry bank account that had a swift number for a [BANK NAME, CITY] China.²² Additionally, Xiamen Lexiang issued commercial invoices and packing lists to a U.S. importer not under investigation that had invoice numbers beginning with [DESCRIPTION].²³ Invoice number prefixes are usually distinct and can be linked to sellers. Engga usually uses [PROCEDURAL DESCRIPTION].²⁴ Thus, Xiamen Lexiang issued commercial invoices and packing lists with invoice numbers linked to Engga. Furthermore, [COMPANY]’s name was in the header of one of these documents even though Xiamen Lexiang was listed as the [DESCRIPTION].²⁵

Consequently, on February 2, 2023, CBP issued a notice of initiation of investigation and interim measures (NOI) to SCS and the Allegor.²⁶ This notice informed SCS and the Allegor of the initiation of the investigation and of CBP’s decision to impose interim measures based on a reasonable suspicion of evasion.²⁷ The notice also informed SCS and the Allegor that the entries

¹⁹ See Letter from CBP, “Notice of Initiation of Investigation and Interim Measures - EAPA Case 7783,” dated February 2, 2023 (NOI) at 7; see also CF-28 Response at 197, 274.

²⁰ See NOI at 7-14.

²¹ See CF-28 Response at 23-24, 145-146, 220-221, 297-298; see also NOI at 11. The matching items were the transaction reference number [#], time [#], payment description and trace number [PAYMENT DESCRIPTION AND TRACE NUMBER].

²² See CF-28 Response at 17, 36, 38, 40, 42; see also December Memorandum at Attachment 5, pages 1-5; see also Allegation at Exhibit 8. It was swift number [#].

²³ See November Memorandum at Attachments 59-61.

²⁴ *Id.* at Attachments 8-36.

²⁵ *Id.* at Attachment 59, pages 1-2.

²⁶ See NOI.

²⁷ *Id.*; see also 19 USC 1517(e); see also 19 CFR 165.24.

covered by the investigation are those entered for consumption, or withdrawn from warehouse for consumption, from October 6, 2021, through the pendency of this investigation.²⁸ As part of interim measures, CBP suspended the liquidation of SCS' entries entered after the initiation of the investigation pursuant to its authority under 19 USC 1517(e).

CBP issued requests for information (RFI) to SCS, Kales, Engga 2, Stry, and Xiamen Stone Display.²⁹ CBP did not receive an RFI response from Xiamen Stone Display; however, it did receive responses from SCS, Stry, Kales, and Engga 2.³⁰ Kales and Engga 2 provided joint RFI responses "due to their close relationship" and affiliated status.³¹ CBP subsequently added another memorandum to the case record composed of additional research results such as website screenshots and entry documents.³² Kales, Engga 2, and Stry agreed to allow CBP to conduct a verification at their facilities in Vietnam during June 22-23 and 26-30, 2023.³³ However, on June 9, 2023, Kales, Engga 2, and Stry rescinded their offer to allow CBP to conduct a verification at their facilities.³⁴ On June 26, 2023, SCS and the Alleger submitted written arguments and on July 11, 2023, they each submitted a response to the other's written arguments.³⁵

²⁸ See 19 CFR 165.2. Entries covered by the investigation include entries up to one year prior to the date CBP officially received the Allegation.

²⁹ See Letter from CBP to SCS, "EAPA 7783 - Request for Information," dated February 3, 2023; see also Letter from CBP to Engga, "EAPA 7783 - Request for Information," dated February 3, 2023; see also Letter from CBP to Kales, "EAPA 7783 - Request for Information," dated February 3, 2023 (CBP RFI to Kales); see also Letter from CBP to Stry, "EAPA 7783 - Request for Information," dated February 3, 2023; see also Letter from CBP to Xiamen Stone Display, "EAPA 7783 - Request for Information," dated February 3, 2023; see also Letter from CBP to SCS, "EAPA 7783 Request for Information for SCS," dated April 25, 2023; see also Letter from CBP to Kales/Engga, "EAPA 7783 Request for Information for Kales/Engga," dated April 25, 2023 (CBP Supplemental RFI to Kales/Engga); see also Letter from CBP to Stry, "EAPA 7783 Request for Information for Stry," dated April 25, 2023 (CBP Supplemental RFI to Stry).

³⁰ See Letter from SCS, "EAPA Case No. 7783 – SCS RFI Response," dated March 1, 2023 (SCS RFI); see also Letter from Kales/Engga, "EAPA Case No. 7783 – Engga and Kales Consolidated RFI Response," dated March 1, 2023 (Kales/Engga RFI); see also Letter from Stry, "EAPA Case No. 7783 – Stry RFI Response," dated March 1, 2023 (Stry RFI); see also Letter from SCS, "EAPA Case No. 7783 – SCS Supplemental RFI Response," dated May 9, 2023 (SCS Supplemental RFI); see also Letter from Kales/Engga, "EAPA Case No. 7783 – Kales and Engga Supplemental RFI Response," dated May 15, 2023 (Kales/Engga Supplemental RFI); see also Letter from Stry, "EAPA Case No. 7783 – Stry Supplemental RFI Response," May 15, 2023 (Stry Supplemental RFI).

³¹ See Kales/Engga RFI; see also Kales/Engga Supplemental RFI.

³² See CBP Memorandum, "Adding Information to the Administrative Record of EAPA 7783," dated June 14, 2023 (June Memorandum).

³³ See Kales/Engga Supplemental RFI at 1; see also Stry Supplemental RFI at 1; see also Email from CBP, "EAPA 7783 – Extension of Written Arguments ref: _00Dt04XM5._500t012bAGB:ref," dated June 2, 2023. Initially verification was scheduled for June 21-23, 26-30, 2023, but was changed to June 22-23, 26-30, 2023.

³⁴ See Letter from Kales/Engga and Stry, "EAPA Case No. 7783 – Foreign Manufacturers Notice of Intent Not To Participate in Verification," dated June 9, 2023.

³⁵ See Letter from the Alleger, "Written Comments," dated June 26, 2023 (Alleger Written Arguments); see also Letter from SCS, "EAPA Case No. 7783 – SCS Written Argument," dated June 26, 2023 (SCS Written Arguments); see also Letter from the Alleger, "Response to Written Comments," dated July 11, 2023 (Alleger Written Argument Response); see also Letter from SCS, "EAPA Case No. 7783 – SCS Response to the Written Arguments Filed by Alleger," dated July 11, 2023 (SCS Written Argument Response).

QSP slabs.²⁷⁶ Kales/Engga and Stry did not provide production documents for the missing [#] QSP slabs.²⁷⁷ As such, the source of [#] percent of the entry's QSP slabs remain unaccounted for.²⁷⁸ Additionally, the Kales Production Process Record indicates that Kales/Engga performed non-substantial alterations that would not remove the slabs from the scope of the order and [PROCEDURE AND AMOUNT] QSP slabs for the entry.²⁷⁹ However, these [PROCEDURE AND AMOUNT] QSP slabs do not account for all of the [#] PCE of QSP listed on the entry's commercial invoice.²⁸⁰ Stated another way, the Kales Production Process Record does not indicate that they packaged all of the [#] PCE of QSP that was reported upon entry to the United States, nor does it indicate that the [PROCEDURE AND AMOUNT] QSP slabs underwent additional [PROCEDURE] after they were [PROCEDURE] such that there ended up being a total of [#] PCE of QSP.

Entry [#]6907's Material Withdraw Ticket ostensibly indicates that Kales/Engga pulled [#] QSP slabs out of inventory for this entry.²⁸¹ It denotes "[DESCRIPTION]" in the note column, however, the reference is not explained and the corresponding Stry Production Progress Sheet does not substantiate that Stry produced all of the QSP slabs pulled out of inventory for this entry. Instead, the Stry Production Progress Sheet ostensibly indicates that Stry only produced [#] of the entry's QSP slabs.²⁸² Kales/Engga and Stry did not provide production documents for the missing [#] QSP slabs.²⁸³ As such, the source of [#] percent of the entry's QSP slabs remain unaccounted for.²⁸⁴ Additionally, the Kales Production Process Record indicates that Kales/Engga performed non-substantial alterations that would not remove the slabs from the scope of the order and [PROCEDURE AND AMOUNT] QSP slabs for the entry.²⁸⁵ However, these [PROCEDURE AND AMOUNT] QSP slabs do not account for most of the [#] PCE of QSP listed on the entry's commercial invoice.²⁸⁶ Stated another way, the Kales Production Process Record does not indicate that they packaged all of the [#] PCE of QSP that was reported upon entry to the United States, nor does it indicate that the [PROCEDURE AND AMOUNT] QSP slabs underwent additional [PROCEDURE] after they were [PROCEDURE] such that there ended up being a total of [#] PCE of QSP.

Entry [#]9051's Material Withdraw Ticket ostensibly indicates that Kales/Engga pulled [#] QSP slabs out of inventory for this entry.²⁸⁷ It denotes "[DESCRIPTION]" in the note column, however, the reference is not explained and the corresponding Stry Production Progress Sheet does not substantiate that Stry produced all of the QSP pulled out of inventory for this entry. Instead, the Stry Production Progress Sheet ostensibly indicates that Stry only produced [#] of the entry's QSP slabs.²⁸⁸ Kales/Engga and Stry did not provide production documents for the

²⁷⁶ *Id.* at Exhibit 16.2, page 2. [EQUATION] QSP slabs.

²⁷⁷ *Id.* at Exhibit 16.2.

²⁷⁸ [EQUATION] percent.

²⁷⁹ *Id.*

²⁸⁰ *Id.* at Exhibit 15.2, pages 5-6.

²⁸¹ *Id.* at Exhibit 16.3.

²⁸² *Id.* at Exhibit 16.3, page 2. [EQUATION] QSP slabs.

²⁸³ *Id.* at Exhibit 16.3.

²⁸⁴ [EQUATION] percent.

²⁸⁵ *Id.* at Exhibit 16.3.

²⁸⁶ *Id.* at Exhibit 15.3, pages 4-6.

²⁸⁷ *Id.* at Exhibit 16.4. [EQUATION] QSP slabs.

²⁸⁸ *Id.* at Exhibit 16.4, page 2.

missing [#] QSP slabs.²⁸⁹ As such, the source of [#] percent of the entry's QSP slabs remain unaccounted for.²⁹⁰ As noted, Kales/Engga provided the fraudulent payment document for the raw materials purportedly used in this entry.²⁹¹ Additionally, the Kales Production Process Record indicates that Kales/Engga performed non-substantial alterations that would not remove the slabs from the scope of the order and [PROCEDURE AND AMOUNT] QSP slabs for the entry.²⁹² However, these [PROCEDURE AND AMOUNT] QSP slabs do not account for all of the [#] PCE of QSP listed on the entry's commercial invoice.²⁹³ Stated another way, the Kales Production Process Record does not indicate that they packaged all of the [#] PCE of QSP that was reported upon entry to the United States, nor does it indicate that the [PROCEDURE AND AMOUNT] QSP slabs underwent additional [PROCEDURE] after they were [PROCEDURE] such that there ended up being a total of [#] PCE of QSP.

Entry [#]6931's Material Withdraw Ticket ostensibly indicates that Kales/Engga pulled [#] QSP slabs out of inventory for this entry.²⁹⁴ It denotes "[DESCRIPTION]" in the note column, however, the reference is not explained and the corresponding Stry Production Progress Sheet does not substantiate that Stry produced all of the QSP pulled out of inventory for this entry. Instead, the corresponding Stry Production Progress Sheet ostensibly indicates that Stry only produced [#] of the entry's QSP slabs.²⁹⁵ Kales/Engga and Stry did not provide production documents for the missing [#] QSP slabs.²⁹⁶ As such, the source of [#] percent of the entry's QSP slabs remain unaccounted for.²⁹⁷ Additionally, the Kales Production Process Record indicates that Kales/Engga performed non-substantial alterations that would not remove the slabs from the scope of the order and [PROCEDURE AND AMOUNT] QSP slabs for the entry.²⁹⁸ However, these [PROCEDURE AND AMOUNT] QSP slabs do not account for all of the [#] PCE of QSP listed on the entry's commercial invoice.²⁹⁹ Stated another way, the Kales Production Process Record does not indicate that they packaged all of the [#] PCE of QSP that was reported upon entry to the United States, nor does it indicate that the [PROCEDURE AND AMOUNT] QSP slabs underwent additional [PROCEDURE] after they were [PROCEDURE] such that there ended up being a total of [#] PCE of QSP.

Entry [#]1905's Material Withdraw Ticket ostensibly indicates that Kales/Engga pulled [#] QSP slabs out of inventory for this entry.³⁰⁰ It denotes "[DESCRIPTION]" in the note column, however, the reference is not explained and the corresponding Stry Production Progress Sheet does not substantiate that Stry produced all of the QSP pulled out of inventory for this entry. Instead, the Stry Production Progress Sheet ostensibly indicates that Stry only produced [#] of the entry's QSP slabs.³⁰¹ Kales/Engga and Stry did not provide production documents for the

²⁸⁹ *Id.* at Exhibit 16.4.

²⁹⁰ [EQUATION] percent.

²⁹¹ See CF-28 Response at 23-24, 145-146, 220-221, 297-298; see NOI at 11.

²⁹² See Kales/Engga RFI at Exhibit 16.4.

²⁹³ *Id.* at Exhibit 15.9, pages 7-10.

²⁹⁴ *Id.* at Exhibit 16.6. [EQUATION] QSP slabs.

²⁹⁵ *Id.* at Exhibit 16.6, page 2. [EQUATION] QSP slabs.

²⁹⁶ *Id.* at Exhibit 16.6.

²⁹⁷ [EQUATION] percent.

²⁹⁸ *Id.* at Exhibit 16.6.

²⁹⁹ *Id.* at Exhibit 15.11, pages 5-7.

³⁰⁰ *Id.* at Exhibit 16.8.

³⁰¹ *Id.* at Exhibit 16.8, page 2. [EQUATION] QSP slabs.

missing [#] QSP slabs.³⁰² As such, the source of [#] percent of the entry's QSP slabs remain unaccounted for.³⁰³ Additionally, the Kales Production Process Record indicates that Kales/Engga performed non-substantial alterations that would not remove the slabs from the scope of the order and [PROCEDURE AND AMOUNT] QSP slabs for the entry.³⁰⁴ However, these [PROCEDURE AND AMOUNT] QSP slabs do not account for most of the [#] PCE of QSP listed on the entry's commercial invoice.³⁰⁵ Stated another way, the Kales Production Process Record does not indicate that they packaged all of the [#] PCE of QSP that was reported upon entry to the United States, nor does it indicate that the [PROCEDURE AND AMOUNT] QSP slabs underwent additional [PROCEDURE] after they were [PROCEDURE] such that there ended up being a total of [#] PCE of QSP.

Entry [#]0197's Material Withdraw Ticket ostensibly indicate that Kales/Engga pulled [#] QSP slabs out of inventory for this entry.³⁰⁶ It denotes "[DESCRIPTION]" in the note column, however, the reference is not explained and the corresponding Stry Production Progress Sheet does not substantiate that Stry produced all of the QSP pulled out of inventory for this entry. Instead, the Stry Production Progress Sheet ostensibly indicates that Stry only produced [#] of the entry's QSP slabs.³⁰⁷ Kales/Engga and Stry did not provide production documents for the missing [#] QSP slabs.³⁰⁸ As such, the source of [#] percent of the entry's QSP slabs remain unaccounted for.³⁰⁹ Additionally, the Kales Production Process Record indicates that Kales/Engga performed non-substantial alterations that would not remove the slabs from the scope of the order and [PROCEDURE AND AMOUNT] QSP slabs for the entry.³¹⁰ However, these [PROCEDURE AND AMOUNT] QSP slabs do not account for most of the [#] PCE of QSP listed on the entry's commercial invoice.³¹¹ Stated another way, the Kales Production Process Record does not indicate that they packaged all of the [#] PCE of QSP that was reported upon entry to the United States, nor does it indicate that the [PROCEDURE AND AMOUNT] QSP slabs underwent additional [PROCEDURE] after they were [PROCEDURE] such that there ended up being a total of [#] PCE of QSP.

Entry [#]4517's Material Withdraw Ticket ostensibly indicates that Kales/Engga pulled [#] QSP slabs out of inventory for this entry.³¹² It denotes "[DESCRIPTION]" in the note column, however, the reference is not explained and the corresponding Stry Production Progress Sheet does not substantiate that Stry produced all of the QSP pulled out of inventory for this entry. Instead, the Stry Production Progress Sheet ostensibly indicates that Stry only produced [#] of the entry's QSP slabs.³¹³ Kales/Engga and Stry did not provide production documents for the missing [#] QSP slabs.³¹⁴ As such, the source of [#] percent of the entry's QSP slabs remain

³⁰² *Id.* at Exhibit 16.8.

³⁰³ [EQUATION] percent.

³⁰⁴ *Id.*

³⁰⁵ *Id.* at Exhibit 15.13, pages 4-6.

³⁰⁶ *Id.* at Exhibit 16.9.

³⁰⁷ *Id.* at Exhibit 16.9, page 2. [EQUATION] QSP slabs.

³⁰⁸ *Id.* at Exhibit 16.9.

³⁰⁹ [EQUATION] percent.

³¹⁰ *Id.* at Exhibit 16.9.

³¹¹ *Id.* at Exhibit 15.14, pages 15-16.

³¹² *Id.* at Exhibit 16.10.

³¹³ *Id.* at Exhibit 16.10, page 2. [EQUATION] QSP slabs.

³¹⁴ *Id.* at Exhibit 16.10.

unaccounted for.³¹⁵ Additionally, the Kales Production Process Record indicates that Kales/Engga performed non-substantial alterations that would not remove the slabs from the scope of the order and [PROCEDURE AND AMOUNT] QSP slabs for the entry.³¹⁶ However, these [PROCEDURE AND AMOUNT] QSP slabs do not account for most of the [#] PCE of QSP listed on the entry's commercial invoice.³¹⁷ Stated another way, the Kales Production Process Record does not indicate that they packaged all of the [#] PCE of QSP that was reported upon entry to the United States, nor does it indicate that the [PROCEDURE AND AMOUNT] QSP slabs underwent additional [PROCEDURE] after they were [PROCEDURE] such that there ended up being a total of [#] PCE of QSP.

Entry [#]6426's Material Withdraw Ticket ostensibly indicates that Kales/Engga pulled [#] QSP slabs out of inventory for this entry.³¹⁸ It denotes "[DESCRIPTION]" in the note column, however, the reference is not explained and the corresponding Stry Production Progress Sheet does not substantiate that Stry produced all of the QSP pulled out of inventory for this entry. Instead, the Stry Production Progress Sheet ostensibly indicates that Stry only produced [#] of the entry's QSP slabs.³¹⁹ Kales/Engga and Stry did not provide production documents for the missing [#] QSP slabs.³²⁰ As such, the source of [#] percent of the entry's QSP slabs remain unaccounted for.³²¹ Additionally, the Kales Production Progress Record indicates that Kales/Engga performed non-substantial alterations that would not remove the slabs from the scope of the order on [#] QSP slabs but only [PROCEDURE AND AMOUNT] QSP slabs for the entry.³²² However, these [PROCEDURE AND AMOUNT] QSP slabs do not account for most of the [#] PCE of QSP listed on the entry's commercial invoice.³²³ Stated another way, the Kales Production Process Record does not indicate that they packaged all of the [#] PCE of QSP that was reported upon entry to the United States, nor does it indicate that the [PROCEDURE AND AMOUNT] QSP slabs underwent additional [PROCEDURE] after they were [PROCEDURE] such that there ended up being a total of [#] PCE of QSP.

Notably, in each of the above entries, the production of [#] percent of the QSP slabs was unaccounted for and only [#] percent of the QSP slabs were ostensibly produced by Stry. It is odd that there is so little variation in these percentages. Nevertheless, these percentages are similar to Kales/Engga's overall sourcing of QSP slabs in which Kales/Engga sourced [#] percent of its QSP slabs from Chinese suppliers and [#] percent from Vietnamese suppliers such as Stry. The similarity of these percentages, the numerous irregularities in the QSP slab production amounts, Kale/Engga and Stry's affiliation to Chinese suppliers, and the fact that they sourced a [AMOUNT DESCRIPTION] of their QSP slabs from Chinese suppliers, indicate that Kales/Engga omitted production documents because they sourced the missing amounts from their Chinese suppliers. These entries appear to mostly contain Chinese-origin QSP slabs, but they were not counted among Kales/Engga's and SCS' previously claimed [#]

³¹⁵ [EQUATION] percent.

³¹⁶ *Id.* at Exhibit 16.10.

³¹⁷ *Id.* at Exhibit 15.15, pages 6-7.

³¹⁸ *Id.* at Exhibit 16.11.

³¹⁹ *Id.* at Exhibit 16.11, page 2.

³²⁰ *Id.* at Exhibit 16.11.

³²¹ [EQUATION] percent.

³²² *Id.* at Exhibit 16.11. [EQUATION] QSP slabs.

³²³ *Id.* at Exhibit 15.16, pages 6-8.

out of [#] Chinese-origin entries.³²⁴ This corroborates that Kales/Engga's and SCS' claimed proportion of Chinese-origin entries is unreliable and undercounted.

Adverse Inferences

CBP's regulations at 19 CFR 165.6(a) state that if "the importer, or the foreign producer or exporter of the covered merchandise fails to cooperate and comply to the best of its ability with a request for information made by CBP, CBP may apply an inference adverse to the interests of that party in selecting from among the facts otherwise available to make the determination as to evasion...."³²⁵ The foreign producers or exporters of the covered merchandise, Kales/Engga and Stry, failed to cooperate and comply to the best of their ability with CBP's requests for information in multiple instances. These instances are as follows:

1. CBP requested that Kales/Engga and Stry report all of their affiliated companies.³²⁶ However, they did not report at least 12 of their affiliated companies, which are listed in Figure 2 and include CRS, Xiamen Lexiang, and Xiamen Stone Display. Consequently, Kales/Engga and Stry concealed material evidence concerning the names of their affiliates and so failed to cooperate and comply to the best of their ability.
2. Kales/Engga and Stry also did not provide the requested business licenses, articles of association, and other official documents for these 12 affiliated companies.³²⁷ As such, Kales/Engga and Stry concealed material evidence concerning its unreported affiliates.
3. Kales/Engga and Stry repeatedly denied their affiliation with Xiamen Lexiang.³²⁸ However, substantial evidence on the record indicates that they are affiliated. As such, Kales/Engga made multiple false statements concerning the affiliation status of Xiamen Lexiang.
4. Kales/Engga repeatedly denied its affiliation with [COMPANY].³²⁹ However, substantial evidence on the record indicates that they are affiliated. Consequently, Kales/Engga made multiple false statements concerning the affiliation status of [COMPANY].
5. Kales/Engga falsely stated to "Homland Security {sic}" that "Engga has no relationship with Kales Quartz."³³⁰ As noted, Kales/Engga later stated that "Kales and Engga are operated as one company" and have a "close relationship."³³¹ Thus, Kales/Engga concealed material evidence concerning its affiliation.
6. Although its affiliates [COMPANY NAMES] changed their names to [COMPANY NAMES], Stry denied that [COMPANY NAMES] had undergone any further changes.³³² Thus, Stry provided a false statement. Stry also concealed the requested

³²⁴ *Id.* at Exhibit 24.

³²⁵ See also 19 USC 1517(c)(3)(A).

³²⁶ See Kales/Engga RFI at 2; see also Stry RFI at 2.

³²⁷ See Kales/Engga RFI at 4; see also Stry RFI at 2-3.

³²⁸ See Kales/Engga RFI at 30, 34; see also Kales/Engga Supplemental RFI at 5; see also Stry RFI at 13.

³²⁹ See Kales/Engga RFI at 32; see also Kales/Engga Supplemental RFI at 6-7.

³³⁰ See NOI at 7; see also CF-28 Response at 197 and 274.

³³¹ See RFI Extension Request at 2; see also Kales/Engga RFI at 2.

³³² See Stry Supplemental RFI at 3; see also June Memorandum at Attachment 20, page 1; Attachment 22, page 3; and Attachment 35, pages 14, 25.

documentation pertaining to these name changes. These false statements cast doubt on the overall reliability of information submitted by Stry.

7. Kales/Engga and Stry did not participate in CBP's verification and refused to participate close to the dates that the visits were to occur.³³³
8. Kales/Engga provided a fraudulent payment document for raw materials that were purportedly used in the production of entry [#]9051's QSP.³³⁴

CBP's regulations state that "Any interested party that provides a material false statement or makes a material omission or otherwise attempts to conceal material facts at any point in the proceedings may be subject to adverse inferences (see § 165.6)...."³³⁵ As noted above, Kales/Engga and Stry provided material false statements and omitted or otherwise attempted to conceal material facts in seven instances. Based on these instances listed above, CBP finds that Kales/Engga and Stry have not cooperated and complied to the best of their ability with CBP's requests for information during the investigation.

CBP is drawing an inference that is adverse to the interests of Kales/Engga and Stry by inferring that all of the QSP that they exported to the United States during the POI was Chinese-origin QSP.³³⁶ To draw this adverse inference, CBP is relying on factual information on the record, including the fact that Kales/Engga and Stry imported 66 shipments of QSP into Vietnam from their affiliated suppliers Xiamen Lexiang and Xiamen Stone Display in China and from other Chinese suppliers as well.³³⁷ CBP is also relying on factual information on the record that Kales/Engga and Stry subsequently exported some of this Chinese-origin QSP to SCS, such as entry [#]0661.³³⁸ Although CBP is applying an adverse inference with respect to Kales/Engga and Stry, enough evidence exists on the record to determine that there is evasion without its use.

Therefore, CBP determines that substantial evidence exists demonstrating that, by means of material false statements or material omissions, SCS entered Chinese-origin QSP subject to the *AD/CVD Orders* and failed to pay the requisite duties. While SCS essentially admitted that some of their POI entries of QSP from Kales/Engga and Stry were Chinese-origin, no reliable evidence exists to differentiate between their Chinese-origin and Vietnamese-origin QSP.³³⁹ As previously discussed, this unreliability is demonstrated by the submission of material false statements, fraudulent documentation, the omission of material facts, and the fact that the information was not verified. Thus, CBP determines that all of SCS' entries of QSP into the United States from Kales/Engga and Stry during the POI are Chinese-origin based on Kales/Engga and Stry's affiliation with its Chinese suppliers of QSP, record evidence that

³³³ See Letter from Kales/Engga and Stry, "EAPA Case No. 7783 – Foreign Manufacturers Notice of Intent Not To Participate in Verification," dated June 9, 2023.

³³⁴ See CF-28 Response at 23-24, 145-146, 220-221, 297-298; see NOI at 11.

³³⁵ See 19 CFR 165.5(b)(3).

³³⁶ See 19 USC 1517(c)(3); see also 19 CFR 165.6.

³³⁷ See Kales/Engga RFI at Exhibit 23; see also Allegation at Exhibit 8.

³³⁸ See Kales/Engga RFI at Exhibit 27.5; see also Allegation at Exhibits 8-9; see also Kales/Engga Supplemental RFI at Exhibit SQ1-5; see also SCS RFI at Exhibit 27. This is entry [#]0661. In Appendix 1, it can be traced from Xiamen Lexiang in China to Kales/Engga in Vietnam to SCS in the United States.

³³⁹ See SCS Written Arguments at 7, 27; see also SCS Written Argument Response at 8; see also Kales/Engga RFI at Exhibit 24.

Kales/Engga sourced [AMOUNT DESCRIPTION] of its QSP from China, and record evidence that Kales/Engga exported Chinese-origin QSP to SCS, as described above.³⁴⁰ This evidence is bolstered by the adverse inference that the QSP entered during the POI was Chinese-origin, but CBP reiterates that the adverse inference is not necessary to the determination that substantial evidence of evasion is present on the record.

Written Arguments

1. Adverse Inferences

Alleger asserted:

- In its determination, CBP should apply an adverse inference on all of the Vietnamese exporters' shipments of QSP to SCS during the POI because it failed to cooperate and provide complete responses.³⁴¹
- The EAPA statute and CBP's regulations state that if the importer, foreign producer, or exporter of the covered merchandise fails to cooperate and comply to the best of its ability, CBP may apply an inference adverse to the interests of that party.³⁴²
- CBP may apply an inference adverse to U.S. importers, foreign producers, and manufacturers "without regard to whether another person involved in the same transaction or transactions under examination has provided the information sought."³⁴³
- In *All One God Faith, Inc.*, the U.S. Court of International Trade (CIT) upheld CBP's use of adverse inferences based on a foreign exporter's failure to cooperate in an EAPA investigation.³⁴⁴

SCS asserted:

- SCS does not dispute that the exporters failed to cooperate to the best of their abilities; however, they assert that CBP cannot apply adverse inferences in a way that affects SCS because it has fully cooperated with this investigation.³⁴⁵
- The EAPA statute at 19 USC 1517(c)(3)(A) and EAPA regulations at 19 CFR 165.6(a) mandate that CBP may only apply an inference that is adverse to the interests of the party who failed to cooperate to the best of that party's ability.³⁴⁶
- The Alleger's citation of and the CIT holding in *All One God Faith, Inc.* is not dispositive because it was based on a different set of facts.³⁴⁷

³⁴⁰ See Kales/Engga RFI at Exhibits 23-24, 27.5; see also Kales/Engga Supplemental RFI at Exhibit SQ1-5; see also Allegation at Exhibit 8-9; see also SCS RFI at Exhibit 27.

³⁴¹ See Alleger Written Arguments at 6; see also Alleger Written Argument Response at 8. The Alleger actually stated "adverse facts available" in its written arguments but appeared to mean adverse inferences.

³⁴² See Alleger Written Arguments at 7.

³⁴³ *Id.*

³⁴⁴ *Id.*; see also *All One God Faith, Inc. v. United States*, 589 F. Supp. 3d 1238, 1251 (Ct. Int'l Trade 2022)(*All One God Faith, Inc.*)(appeal pending).

³⁴⁵ See SCS Written Argument Response at 3.

³⁴⁶ *Id.* at 4.

³⁴⁷ *Id.*

- CBP should limit its application of adverse inference to the exporters by subjecting all their *future* shipments to the United States with the *AD/CVD Orders*’ applicable rate.³⁴⁸

CBP Position:

As a preliminary matter, the EAPA statute’s instructions concerning adverse inferences are quoted in full for convenience:

- (A) IN GENERAL.—If the Commissioner finds that a party or person described in clause (i) {the Allegor}, (ii) {the U.S. importer}, or (iii) {foreign producer or exporter} of paragraph (2)(A) has failed to cooperate by not acting to the best of the party or person’s ability to comply with a request for information, the Commissioner may, in making a determination under paragraph (1), use an inference that is adverse to the interests of that party or person in selecting from among the facts otherwise available to make the determination.
- (B) APPLICATION.—An inference described in subparagraph (A) may be used under that subparagraph with respect to a person described in clause (ii) {the U.S. importer} or (iii) {foreign producer or exporter} of paragraph (2)(A) without regard to whether another person involved in the same transaction or transactions under examination has provided the information sought by the Commissioner, such as import or export documentation.
- (C) ADVERSE INFERENCE DESCRIBED.—An adverse inference used under subparagraph (A) may include reliance on information derived from—
- (i) the allegation of evasion of the trade remedy laws, if any, submitted to U.S. Customs and Border Protection;
 - (ii) a determination by the Commissioner in another investigation, proceeding, or other action regarding evasion of the unfair trade laws; or
 - (iii) any other available information.³⁴⁹

The APPLICATION subparagraph indicates that an adverse inference may be used with respect to a foreign producer or exporter and so, due to the previously discussed reasons, CBP has drawn an adverse inference with respect to the affiliated foreign manufacturer and exporter Kales/Engga and Stry. Further, the IN GENERAL subparagraph states that CBP may use an inference that is adverse to the interests of that foreign manufacturer or exporter in selecting from among the facts otherwise available to make the determination. It is in Kales/Engga and Stry’s interest that the QSP they exported during the POI be considered Vietnamese-origin because that would mean the merchandise is not subject to the *AD/CVD Orders*. As such, CBP has drawn from the case record and inferred in a manner adverse to the interests of Kales/Engga and Stry that all of that QSP they exported during the POI is Chinese-origin.

That being said, SCS does not appear to disagree with CBP’s application of adverse inferences against Kales/Engga and Stry but rather with an application of adverse inferences “in a way that

³⁴⁸ *Id.* at 5.

³⁴⁹ See 19 USC 1517(c)(3). CBP’s regulations at 19 CFR 165.6 are similar.

affects SCS who has cooperated fully.”³⁵⁰ However, such an argument is unsupported by either the EAPA statute or EAPA regulations.

The EAPA statute and EAPA regulations contain no suggestion that an adverse inference used with respect to a foreign manufacturer or exporter cannot affect a cooperating importer. Instead, the EAPA statute states that an adverse inference may be used against a foreign producer or exporter “without regard to whether another person involved in the same transaction or transactions under examination has provided the information sought by the Commissioner, such as import or export documentation.”³⁵¹ In other words, the importer’s full cooperation and provision of those documents does not affect CBP’s application of an adverse inference against the interests of the foreign manufacturer or exporter or the consequences of that inference. As such, the consequences of that inference may impact the interests of a cooperating importer. The CIT’s decision in *All One God Faith, Inc.* confirmed this interpretation.³⁵²

With regard to SCS’ position on *All One God Faith, Inc.*, CBP disagrees that it is inapplicable to this case.³⁵³ In *All One God Faith, Inc.*, the court stated:

As noted above, adverse inferences may be used against an uncooperative party ‘without regard to whether another person involved in the same transaction or transactions under Examination has provided the information sought.’ 19 U.S.C. 1517(c)(3)(B). Thus, CBP could apply adverse inferences in response to the alleged manufacturers’ failure to cooperate even if Consolidated Plaintiffs obtained accurate information regarding the original manufacturer and Exporter to the Subject Entries.³⁵⁴

Thus, even if importers are fully cooperative, that does not prevent CBP from applying inferences adverse to the interests of another non-cooperating party, such as a manufacturer. The adverse inferences applied with respect to the interests of a non-cooperating party may affect another cooperating party due to the parties being involved in the same transactions. The adverse inference in this case is that all of the QSP that Kales/Engga and Stry exported during the POI is Chinese origin. As such, once the inference has been applied to the QSP, that inference remains regardless of the QSP’s change in geographic location or ownership. Therefore, the inference would necessarily impact downstream importers.

The CIT has even more recently found that “collateral consequences” to an importer resulting from applying adverse inferences against a manufacturer are permissible where inferences were properly drawn adverse to the interests of a non-cooperating manufacturer and the importer did not provide information itself to lessen the impact of the adverse inferences.³⁵⁵ SCS was responsible for providing CBP with all information necessary to establish the correct duty amounts for its imports. In its written arguments, SCS admitted that some of the QSP it entered

³⁵⁰ See SCS Written Argument Response at 3-4.

³⁵¹ See 19 USC 1517(c)(3)(B).

³⁵² See *All One God Faith, Inc.*

³⁵³ *Id.*; see also CBP Letter “Notice of Final Determination as to Evasion,” dated March 9, 2020 (EAPA 7281 Determination) at 11, 18-19, which can be found at <https://www.cbp.gov/trade/trade-enforcement/tftea/eapa/notices-action>.

³⁵⁴ See *All One God Faith, Inc.* at 1251.

³⁵⁵ See *Skyview Cabinet USA, Inc. v. United States*, 2023 WL 4073781, 8-9 (Ct. Int’l Trade 2023) (appeal pending).

from Kales/Engga and Strry was Chinese-origin. However, SCS did not provide the correct duty amount upon entry for those QSP entries or for any of the other entries at issue. Therefore, SCS has not provided information that would limit the impact of an adverse inference against its own interests. Accordingly, SCS is liable for the AD/CVD on the entries of QSP made by Kales/Engga and Strry during the POI.

Interestingly, SCS proposed that CBP should limit its application of adverse inference to the foreign exporters' future shipments to the United States. However, a debate on the utility of such a policy is beyond the purview of this notice.³⁵⁶ Additionally, SCS does not explain how the EAPA statute and EAPA regulations, as they currently exist, would facilitate the application of this proposal.

2. Procedural Deficiencies

SCS alleged:

- CBP failed to timely notify SCS or the exporters of EAPA 7783.³⁵⁷
- Due process requires that CBP provide SCS and the exporters the opportunity to defend against all allegations and evidence used against them.³⁵⁸
- Due process requires that CBP allow the exporters to submit written arguments.³⁵⁹

Alleger asserted:

- CBP provided timely notice of interim measures and of the investigation.³⁶⁰
- CBP's treatment of confidential information does not raise any due process concerns.³⁶¹
- Due process does not require that CBP allow the exporters to submit written arguments.³⁶²

CBP Position:

Regarding CBP's notification obligations, EAPA's regulations state the following:

CBP will issue notification of its decision to initiate an investigation to all parties to the investigation no later than 95 calendar days after the decision has been made, and the actual date of initiation will be specified therein. However, notification to all parties to the investigation will occur no later than five business days after interim measures are taken pursuant to § 165.24.³⁶³

³⁵⁶ See SCS Written Argument Response at 5.

³⁵⁷ See SCS Written Arguments at 17.

³⁵⁸ *Id.* at 19.

³⁵⁹ *Id.* at 24.

³⁶⁰ See Alleger Written Argument Response at 9.

³⁶¹ *Id.* at 11.

³⁶² *Id.* at 13.

³⁶³ See 19 CFR 165.15(d)(1).

On the 90th calendar day (January 26, 2023) after its decision to initiate an investigation, CBP notified the parties to the investigation of the initiation of an EAPA investigation, of the actual date of the initiation, and of the interim measures CBP took against SCS.³⁶⁴ Five business days later, on February 2, 2023, CBP provided its NOI to the parties to the investigation, which provided further explanation of its initiation decision and interim measures.³⁶⁵ As such, CBP provided SCS with notification of its EAPA investigation initiation and of its interim measures five days earlier than the 95-calendar day timeline in the EAPA regulations. Therefore, SCS was incorrect when it charged CBP with failing to timely notify them.

SCS implies that CBP should have alerted it shortly after the allegation was filed against it.³⁶⁶ SCS also stated that CBP placed two memoranda on the record without notice to SCS; therefore, they argue they had no opportunity to rebut them.³⁶⁷ Regarding the first point, the EAPA statute and EAPA regulations, as explained above, do not provide for notifying a party mentioned in the allegation before the notification of initiation and interim measures. Regarding the second point, it is untrue that CBP did not provide SCS with notice of these memoranda and that CBP did not provide an opportunity to rebut them. Pursuant to the timeline outlined in the EAPA regulations, CBP provided the parties to the investigation with all of the public documents and public versions of documents containing business confidential information on the case record, including the allegation and the two memoranda, and an opportunity to rebut them.³⁶⁸

Also, in its written arguments, SCS appeared to make arguments that could be interpreted to be on behalf of the exporters Kales/Engga and Strry. For example, SCS contended that CBP failed to timely notify the exporters of the investigation. SCS also contended that CBP should allow the exporters to submit written arguments. However, EAPA's regulations only instruct CBP to notify parties to the investigation and only allow for parties to the investigation to submit written arguments.³⁶⁹ Under EAPA's regulations, exporters are interested parties but not parties to the investigation.³⁷⁰ Therefore, the EAPA statute and EAPA regulations do not instruct CBP to notify the exporters about the investigation or allow for them to submit written arguments.

SCS claimed that its due process was violated because it was not given access to unredacted record documents.³⁷¹ In accordance with the EAPA statute and EAPA's regulations, CBP provided SCS access to all public documents and public versions of documents containing public summarizations of business confidential information. As such, SCS has had access to all documents on the record. Additionally, Kales/Engga and Strry are affiliated companies and so they would seem to be able to review each other's unredacted documentation. In its CF-28 response, SCS submitted Kales/Engga's fraudulent document pertaining to raw materials purportedly used in production.³⁷² This suggests that SCS also has access to documentation of

³⁶⁴ See CBP Email, "CBP EAPA Investigation 7783 – Notice of Initiation of Investigation and Interim Measures," dated January 26, 2023.

³⁶⁵ See NOI.

³⁶⁶ See SCS Written Arguments at 18.

³⁶⁷ *Id.* at 4; see also November Memorandum; see also December Memorandum.

³⁶⁸ See 19 CFR 165.24(c).

³⁶⁹ See 19 CFR 165.1; see also 19 CFR 165.15(d); see also 19 CFR 165.26.

³⁷⁰ See 19 CFR 165.1.

³⁷¹ See SCS Written Arguments at 19-20.

³⁷² See CF-28 Response.

the purported Vietnamese manufacturers outside of the versions placed on the public record, including records central to CBP’s determination of evasion. Furthermore, CBP’s determination of evasion relies in large part on information that SCS, Kales/Engga, and Stry submitted to CBP and, as such, they already have access to much of the evidence in its unredacted form.

Kales/Engga submitted the information that it sourced [AMOUNT DESCRIPTION] of its QSP slabs from China from Xiamen Lexiang.³⁷³ In contrast, Kales/Engga submitted that it sourced [DESCRIPTION].³⁷⁴ SCS and Kales/Engga also provided Vietnamese [DOCUMENT TYPE], Vietnamese export declarations, commercial invoices, packing lists, bills of lading, and an entry summary that contained matching dates, descriptions, dimensions, and quantities of QSP that documented how SCS entered QSP from Xiamen Lexiang in entry [#]0661.³⁷⁵ Although SCS, Kales/Engga, and Stry did not provide the [SOURCE] evidence, they were still able to view all of Kales/Engga’s numerous imports of QSP slabs from Xiamen Lexiang and Xiamen Stone Display that were listed on it.³⁷⁶ The only bracketed item in that evidence was the source name [SOURCE].

SCS also complained that CBP’s public summarization of business confidential information “such as ‘Number,’ ‘Description,’ and ‘Company Name’ does not provide sufficient detail to allow for any meaningful rebuttal.”³⁷⁷ CBP notes that it takes great care to guard the business confidential information that parties submit to it. As such, when summarizing this information, such as in a notice or a memorandum, CBP strives to provide a public summary that is specific enough to permit a reasonable understanding of the information’s substance but general enough to avoid inadvertently revealing it.³⁷⁸ Often, summarizing business confidential information more specifically than “Number,” “Description,” or “Company Name” risks revealing details that parties may use to deduce the business confidential information, which was also the case here. It is noteworthy that SCS also provided general public summarizations, such as “#,” “name,” “time,” and “company name,” which, if judged by SCS’ standard, would not provide the other party to the investigation (the Alleger) with sufficient detail to allow for any meaningful rebuttal.³⁷⁹ Thus, SCS’ complaint is without merit.

3. False Statements at Entry

SCS alleged:

- SCS did not make false statements at entry.³⁸⁰
- SCS exercised reasonable care in declaring the country of origin of the QSP at issue.³⁸¹
- *Diamond Tools* indicates that a false statement must include culpability.³⁸²

³⁷³ See Kales/Engga RFI at Exhibit 23; see also Allegation at Exhibits 8-9 to corroborate.

³⁷⁴ See Kales/Engga RFI at 23-24 and Exhibit 23.

³⁷⁵ See Kales/Engga RFI; see also Kales/Engga Supplemental RFI; see also SCS RFI.

³⁷⁶ See Allegation at Exhibit 8.

³⁷⁷ See SCS Written Arguments at 21.

³⁷⁸ See 19 CFR 165.4(a)(2).

³⁷⁹ See Public Version of SCS RFI at 3-35.

³⁸⁰ See SCS Written Arguments at 11.

³⁸¹ *Id.* at 13.

³⁸² *Id.* at 11; see also *Diamond Tools Tech. LLC v. United States*, 609 F. Supp. 3d 1378, 1383 (Ct. Int’l Trade 2022) (*Diamond Tools*).

Alleger asserted:

- SCS made false statements at entry.³⁸³
- Whether SCS “exercised reasonable care in declaring the country of origin” is irrelevant. It made an objectively false statement to CBP.³⁸⁴
- SCS’ reliance on *Diamond Tools* regarding culpability is misplaced due to the unique facts of that case.³⁸⁵ The CIT’s recent decision in *Ikadan* to uphold CBP’s interpretation of the EAPA statute as having no intent requirement is more appropriate.³⁸⁶

CBP Position:

The EAPA statute states:

the term “evasion” refers to entering covered merchandise into the customs territory of the United States by means of any document or electronically transmitted data or information, written or oral statement, or act that is material and false, or any omission that is material, and that results in any cash deposit or other security or any amount of applicable antidumping or countervailing duties being reduced or not being applied with respect to the merchandise.³⁸⁷

As such, evasion occurs where a material false statement or omission is made that results in the applicable AD/CVD duties not being paid. In its EAPA determinations, CBP has always held that one may make a material false statement with reference to objective facts and regardless of whether one had any state of mind, knowledge, or culpability concerning those facts. In contrast, SCS argues that one must have knowledge or culpability to make a false statement; it did not have knowledge or culpability that the QSP was Chinese origin; and therefore, it did not make a false statement.

The CIT acknowledged this difference in interpretation in *Ikadan* and stated that “the precise question before the court is whether EAPA’s definition of ‘evasion’ contains a requirement that CBP find that importers acted culpably in making material false statements or omissions before determining whether the importers engaged in evasion.”³⁸⁸ Regarding the evasion definition, the CIT stated that “nothing in the definition requires that a materially false statement or omission be made with a particular state of mind.”³⁸⁹

The CIT further stated in *Ikadan* that the “Plaintiffs’ reliance on the court’s observations in *Diamond Tools* regarding culpability under EAPA is misplaced” due to unique circumstances.³⁹⁰

³⁸³ See Alleger Written Arguments Response at 1.

³⁸⁴ *Id.* at 2.

³⁸⁵ *Id.* at 4.

³⁸⁶ *Id.* at 3; see also *Ikadan Sys. USA, Inc. v. United States*, No. 21-00592, 2023 WL 3962058 (Ct. Int’l Trade June 13, 2023) (*Ikadan*).

³⁸⁷ See 19 USC 1517(a)(5).

³⁸⁸ See *Ikadan*.

³⁸⁹ *Id.*

³⁹⁰ *Id.*

Regarding those circumstances, the CIT noted that in *Diamond Tools*, Commerce changed its position on the proper scope of the AD order and then CBP concluded that the new scope applied to the importer's entries, including its entries before Commerce changed its position.³⁹¹ The court noted that the importer in *Diamond Tools* was following Commerce's guidance when declaring the country of origin before Commerce changed its guidance. Therefore, the *Ikadan* court found that *Diamond Tools* was inapplicable with regard to determining whether evasion required a culpability element. Thus, *Diamond Tools* was distinguishable from the facts in this case.

The court in *Ikadan* rejected the arguments that a material false statement must include culpability.³⁹² As such, an importer need not be culpable or have knowledge that they are making a material false statement to be liable for evasion. In this case, SCS made material false statements when it declared that the country of origin of the QSP it entered from Kales/Engga was Vietnam.

4. Production in Vietnam

SCS alleged:

- The voluminous factual information submitted in response to CBP's RFI questionnaires demonstrates that the exporters have capacities to produce and indeed produced all QSP sold to SCS in Vietnam.³⁹³
- Kales/Engga and Stry submitted production records to demonstrate actual production.³⁹⁴
- Substantial evidence on the administrative record supports a finding of no evasion for [AMOUNT DESCRIPTION] POI shipments, where Kales produced QSP sold to SCS from slabs entirely made in Vietnam.³⁹⁵

Alleger asserted:

- CBP should reach a final determination of evasion for all of the exporters' shipments to SCS during the POI.³⁹⁶
- None of Kales/Engga's and Stry's RFI responses can be relied upon as accurate and so SCS' claim of Vietnamese production is unsupported.³⁹⁷
- Because Kales/Engga and Stry failed to cooperate with CBP's verification procedures, it is impossible to verify the accuracy of their RFI responses.³⁹⁸

CBP Position:

³⁹¹ *Id.*

³⁹² *Id.*

³⁹³ See SCS Written Argument Response at 2.

³⁹⁴ *Id.* at 15.

³⁹⁵ *Id.* at 14.

³⁹⁶ See Alleger Written Argument Response at 5.

³⁹⁷ *Id.* at 6.

³⁹⁸ *Id.* at 7.

Sttry and Kales/Engga both provided production capacity calculations.³⁹⁹ Because Kales/Engga only performs minor steps that would not remove the merchandise from the scope of the *AD/CVD Orders* after it receives QSP slabs from China, its capacity calculations are irrelevant for this discussion. As for Sttry, Kales/Engga claimed that it obtained [#] percent of its QSP slabs from Sttry, some of which it exported to SCS.⁴⁰⁰ Sttry’s capacity calculations ostensibly indicate that it has some degree of QSP production in Vietnam.⁴⁰¹ However, these calculations appeared to originate from Sttry and no substantiating underlying documentation accompanied them. Due to the significant incentive for bias, machinery production figures are unreliable when they originate from company personnel estimates and lack substantiating evidence. Furthermore, Sttry did not permit CBP to conduct a verification of its production and so those calculations and any claimed capacity are unverified.

SCS also argues that Kales/Engga’s and Sttry’s production is substantiated by the voluminousness of their submissions. However, such an assertion is unpersuasive. A submission can be voluminous and yet be deficient and lack substantive quality. For example, if a voluminous submission provides evasive responses, voluminous irrelevant documents, duplicate pages, false statements, fraudulent documents, or omits requested information, such a response would be deficient and lack substantive quality in spite of its great length. In *American Pacific Plywood*⁴⁰², the CIT similarly stated that the

Plaintiffs and Plaintiff-Intervenors, however, contend that they “submitted voluminous evidence for the record” proving their position.... Indeed it was voluminous: They cite massive blocks of material ... Citing those huge blocks of material, Plaintiffs argue that Customs ignored their “documented proof” of their operations in Cambodia and their documents that “confirm that the companies possessed sufficient manufacturing capacity and quantity to produce all of the merchandise sold to the U.S.” ECF 49, at 92–93. But those block citations establish only one thing— that Plaintiffs merely submitted copious filings to Customs.⁴⁰³

Therefore, voluminous submissions, by themselves, cannot substantiate production solely by virtue of their own great length.

Sttry and Kales/Engga provided production documents for the 11 entries CBP requested.⁴⁰⁴ For the [#] entries in which Kales/Engga claimed they exported Vietnamese-origin merchandise to SCS, Kales/Engga provided handwritten production documents that contained the previously-mentioned irregularities, namely the production documents did not account for the production of [#] percent of the QSP slabs nor did they account for all of the QSP PCE listed in the commercial invoices. Also, the claim that [#] of the 11 entries are Vietnamese-origin is inconsistent with the fact that a [AMOUNT DESCRIPTION AND NUMBER] percent, of the QSP slabs Kales/Engga sourced overall were from China. As noted, Sttry and its affiliate

³⁹⁹ See Sttry RFI at Exhibit 15; see also Kales/Engga RFI at Exhibit 10.

⁴⁰⁰ See Kales/Engga RFI at Exhibit 23.

⁴⁰¹ See Sttry RFI at Exhibit 15.

⁴⁰² See *American Pacific Plywood, Inc. v. United States*, CIT No. 20-03914, Slip Op. 23-93 (Ct. Int’l Trade June 30, 2023) (*American Pacific Plywood*).

⁴⁰³ *Id.*

⁴⁰⁴ See Kales/Engga RFI at Exhibits 16.1-16.11.

Kales/Engga have already provided false statements, omitted material evidence, and submitted a fraudulent payment document related to raw materials used in purported production. Record evidence also indicates that Kales/Engga [PROCEDURE DESCRIPTION]. Consequently, these actions reveal that Stry and Kales/Engga will resort to various modes of deception to advance its business interests. There is no indication that Stry and Kales/Engga will resort to deception with the sole exception of its production documents submitted to CBP. Furthermore, Stry and Kales/Engga did not permit CBP to verify their production documents for reliability. Therefore, because of Kales/Engga's and Stry's pattern of deception and unverified production documents, their production documents are unreliable.

As noted, Kales/Engga provided production documents for 11 entries, of which it claimed that [#] were Vietnamese-origin.⁴⁰⁵ Kales/Engga provided a chart indicating that [AMOUNT DESCRIPTION] POI shipments to SCS contained Vietnamese-origin QSP.⁴⁰⁶ Notably this chart omitted Kales/Engga's first [#] shipments to SCS that entered during the POI, so there were actually [#] POI shipments/entries.⁴⁰⁷ In light of Stry's and Kales/Engga's provision of false statements, omission of material facts, and provision of a fraudulent documents, CBP does not consider Stry and Kales/Engga's assertions credible. Furthermore, because Stry and Kales/Engga refused to participate in a CBP's verification of its production capabilities, CBP does not consider their production figures reliable either.

Based on the aforementioned information, CBP determines that there is no reliable evidence to substantiate that Stry or Kales/Engga produced in Vietnam any of the QSP it exported to SCS. Furthermore, even if some of Stry's or Kales/Engga's production were substantiated, CBP lacks any reliable way to determine which entries or portions of entries were Vietnamese-origin. As such, based on the totality of the evidence on the record, CBP determines that all of SCS' entries of QSP from Kales/Engga and Stry during the POI were Chinese-origin.

Determination as to Evasion

In conclusion, the previously discussed facts on the record establish that Chinese-origin QSP was undervalued and/or transshipped through Vietnam and imported into the United States. Furthermore, evidence on the record indicates that SCS subsequently entered the Chinese-origin QSP into the United States as type 01 entries that evaded the payment of AD/CVD duties on QSP from China.⁴⁰⁸ CBP determines that substantial evidence exists demonstrating that, by means of material false statements or material omissions, SCS entered Chinese-origin QSP that was undervalued and/or transshipped through Vietnam into the United States. The QSP that SCS entered from Engga and Kales during the POI is subject to the AD/CVD rates on QSP from

⁴⁰⁵ *Id.*

⁴⁰⁶ *Id.* at Exhibit 24; *see also* SCS Written Arguments at 7, 27; *see also* SCS Written Argument Response at 8.

⁴⁰⁷ *See* NTAC EAPA Receipt Report at 202, 205. The omitted entries were [#]9035, [#]9043, and [#]3796.

⁴⁰⁸ Entry type "01" is the code that CBP requires importers use to designate a standard consumption entry that is not subject to AD/CVD duties. *See* <https://www.cbp.gov/trade/automated/ace-transaction-details>.

China.⁴⁰⁹ Because SCS did not declare that the merchandise was subject to the *AD/CVD Orders* on entry, the requisite cash deposits were not collected on the merchandise.

Actions Taken Pursuant to the Affirmative Determination as to Evasion

In light of CBP's determination that substantial evidence demonstrates that SCS entered covered merchandise into the customs territory of the United States through evasion, and pursuant to 19 USC 1517(d) and 19 CFR 165.28, CBP will suspend or continue to suspend the entries subject to this investigation, until instructed to liquidate. For those entries previously extended in accordance with Interim Measures, CBP will rate adjust and change those entries to type 03 and continue suspension until instructed to liquidate these entries.⁴¹⁰ CBP will also make a correction to the valuation of an entry as discussed herein. Finally, CBP will continue to evaluate SCS' continuous bonds in accordance with CBP's policies and will require single transaction bonds as appropriate. None of the above actions preclude CBP or other agencies from pursuing additional enforcement actions or penalties.

Sincerely,



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

⁴⁰⁹ SCS' QSP entries from Engga and Kales are subject to the "China-Wide Entity" rate of 326.15 percent for AD case A-570-084 and the "All-Others" rate of 45.32 percent for CVD case C-570-085. These two rates equal a combined rate of 371.47 percent. *See AD/CVD Orders.*

⁴¹⁰ Entry type "03" is the code that CBP requires importers use to designate a consumption – Antidumping/ Countervailing Duty entry as subject to AD and/or CVD duties. The instructions for CBP Form 7501 (Entry Summary) state that code 03 shall be used for entries subject to AD/CVD duties. *See* <https://www.cbp.gov/trade/automated/ace-transaction-details>.

Appendix 1 – Tracing Entry [#]0661’s QSP from China to Vietnam (VN) to the United States								
VN [DOC TYPE]	[SOURCE] – Kales’ Imports from Xiamen Lexiang			VN Export Declaration	[SOURCE] – Kales’ Exports from Vietnam			Invoice & Packing List to SCS
Kales/ Engga RFI Location	Import Date into VN	Description of Goods Shipped	Allegation Location	Kales/ Engga Supp RFI Location	Export Date from VN ⁴¹¹	Description of Goods Shipped	Allegation Location	SCS RFI Location
Exh 27.5, Page 9	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 311x648mm (23 PCE), 100% brand new ⁴¹²	Exh 8, Page 37, Row 25	Exh SQ1-5, Page 165	2021-11-23	2QG871-133 Artificial quartz stone countertop, size 311 x 648 mm, thickness 2cm (23 PCE), 100% brand new	Exh 9, Page 35, Row 15	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 10	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 337x648mm (23 PCE), 100% brand new	Exh 8, Page 38, Row 21	Exh SQ1-5, Page 165	2021-11-23	2QG871-134 Artificial quartz stone cooktop, size 337 x 648 mm, thickness 2cm (23 PCE), 100% brand new	Exh 9, Page 35, Row 7	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 11	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2 cm, size 552x102mm (143 PCE), 100% brand new	Exh 8, Page 38, Row 18	Exh SQ1-5, Page 166	2021-11-23	QG871-02 Countertops made of artificial quartz stone, size 552 x 102 mm, thickness 2cm (143 PCE), 100% brand new	Exh 9, Page 34, Row 19	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 12	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 629x102mm (14 PCE), 100% brand new	Exh 8, Page 38, Row 8	Exh SQ1-5, Page 166	2021-11-23	QG871-03 Artificial quartz stone kitchen counter, size 629 x 102 mm, thickness 2cm (14 PCE), 100% brand new	Exh 9, Page 35, Row 18	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 13	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2 cm, size 813x102mm (34 PCE), 100% brand new	Exh 8, Page 38, Row 19	Exh SQ1-5, Page 167	2021-11-23	QG871-06 Artificial quartz stone kitchen counter, size 813 x 102 mm, thickness 2cm (34 PCE), 100% brand new	Exh 9, Page 35, Row 9	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 14	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 813x572mm (34 PCE), 100% brand new	Exh 8, Page 37, Row 24	Exh SQ1-5, Page 167	2021-11-23	QG871-07 Artificial quartz stone cooktop, size 813 x 572 mm, thickness 2cm (34 PCE), 100% brand new	Exh 9, Page 34, Row 12	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 15	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2 cm, size 889x102mm (14 PCE), 100% brand new	Exh 8, Page 37, Row 26	Exh SQ1-5, Page 168	2021-11-23	QG871-49 Artificial quartz stone cooktop, size 889 x 102 mm, 2cm thick (14 PCE), 100% brand new	Exh 9, Page 35, Row 11	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 16	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 889x648mm (14 PCE), 100% brand new	Exh 8, Page 38, Row 13	Exh SQ1-5, Page 168	2021-11-23	2QG871-135 Artificial quartz stone cooktop, size 889 x 648 mm, 2cm thick (14 PCE), 100% brand new	Exh 9, Page 34, Row 15	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 17	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2 cm, size 1041x102mm (9 PCE), 100% brand new	Exh 8, Page 38, Row 14	Exh SQ1-5, Page 169	2021-11-23	QG871-09 Artificial quartz stone cooktop, size 1041 x 102 mm, thickness 2cm (9 PCE), 100% brand new	Exh 9, Page 35, Row 5	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 18	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 1041x572mm (9 PCE), 100% brand new	Exh 8, Page 37, Row 21	Exh SQ1-5, Page 169	2021-11-23	QG871-10 Artificial quartz stone cooktop, size 1041 x 572 mm, 2cm thick (9 PCE), 100% brand new	Exh 9, Page 33, Row 20	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 19	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 1118x102mm (10 PCE), 100% brand new	Exh 8, Page 38, Row 20	Exh SQ1-5, Page 170	2021-11-23	QG871-11 Artificial quartz stone cooktop, size 1118 x 102 mm, 2cm thick (10 PCE), 100% brand new	Exh 9, Page 33, Row 16	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 20	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2 cm, size 1118x572mm (10 PCE), 100% brand new	Exh 8, Page 38, Row 7	Exh SQ1-5, Page 170	2021-11-23	QG871-12 Artificial quartz stone cooktop, size 1118 x 572 mm, 2cm thick (10 PCE), 100% brand new	Exh 9, Page 34, Row 13	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 21	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2 cm, size 1130x648mm (10 PCE), 100% brand new	Exh 8, Page 38, Row 17	Exh SQ1-5, Page 171	2021-11-23	2QG871-136 Artificial quartz stone cooktop, size 1130 x 648 mm, 2cm thick (10 PCE), 100% brand new	Exh 9, Page 35, Row 4	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 22	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 1575x102mm (3 PCE), 100% brand new	Exh 8, Page 37, Row 23	Exh SQ1-5, Page 171	2021-11-23	2QG871-32 Artificial quartz stone cooktop, size 1575 x 102 mm, thickness 2cm (3 PCE), 100% brand new	Exh 9, Page 34, Row 10	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 23	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 1575x572mm (3 PCE), 100% brand new	Exh 8, Page 37, Row 22	Exh SQ1-5, Page 172	2021-11-23	2QG871-33 Artificial quartz stone kitchen countertop, size 1575 x 572 mm, thickness 2cm (3 PCE), 100% brand new	Exh 9, Page 34, Row 2	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 24	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 1588x648mm (13 PCE), 100% brand new	Exh 8, Page 38, Row 1	Exh SQ1-5, Page 172	2021-11-23	2QG871-137 Countertops made of artificial quartz stone, size 1588 x 648 mm, thickness 2cm (13 PCE), 100% brand new	Exh 9, Page 34, Row 18	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 25	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 1638x648mm (27 PCE), 100% brand new	Exh 8, Page 38, Row 6	Exh SQ1-5, Page 173	2021-11-23	2QG871-138 Artificial quartz stone countertop, size 1638 x 648 mm, thickness 2cm (27 PCE), 100% brand new	Exh 9, Page 35, Row 12	Exh 27 Pages 7-8, 10-13

⁴¹¹ The export date according to [SOURCE] and the export declaration. As noted, the bill of lading and entry summary’s export date is slightly different because the export declaration was submitted a few days before export.

⁴¹² EGNL01 may be a product number because the corresponding QG871 in the export description column is a product number. See e.g. NOI at 9, 14. Regardless of the product number used, it was the same merchandise.

Exh 27.5, Page 26	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 1702x705mm (21 PCE), 100% brand new	Exh 8, Page 38, Row 15	Exh SQ1-5, Page 173	2021-11-23	2QG871-130 Artificial quartz stone cooktop, size 1702 x 705 mm, 2cm thick (21 PCE), 100% brand new	Exh 9, Page 35, Row 6	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 27	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 1848x1067mm (44 PCE), 100% brand new	Exh 8, Page 38, Row 16	Exh SQ1-5, Page 174	2021-11-23	2QG871-139 Artificial quartz stone kitchen counter top, size 1848 x 1067 mm, 2cm thick (44 PCE), 100% brand new	Exh 9, Page 34, Row 20	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 28	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 1905x1067mm (4 PCE), 100% brand new	Exh 8, Page 38, Row 12	Exh SQ1-5, Page 174	2021-11-23	2QG871-140 Artificial quartz stone cooktop, size 1905 x 1067 mm, 2cm thick (4 PCE), 100% brand new	Exh 9, Page 34, Row 3	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 29	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2 cm, size 1956x102mm (10 PCE), 100% brand new	Exh 8, Page 38, Row 5	Exh SQ1-5, Page 175	2021-11-23	2QG871-141 Artificial quartz stone cooktop, size 1956 x 102 mm, thickness 2cm (10 PCE), 100% brand new	Exh 9, Page 34, Row 1	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 30	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2 cm, size 1956x572mm (10 PCE), 100% brand new	Exh 8, Page 37, Row 27	Exh SQ1-5, Page 175	2021-11-23	2QG871-142 Artificial quartz stone countertop, size 1956 x 572 mm, thickness 2cm (10 PCE), 100% brand new	Exh 9, Page 35, Row 19	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 31	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 2235x102mm (13 PCE), 100% brand new	Exh 8, Page 38, Row 4	Exh SQ1-5, Page 176	2021-11-23	2QG871-143 Artificial quartz stone cooktop, size 2235 x 102 mm, 2cm thick (13 PCE), 100% brand new	Exh 9, Page 34, Row 7	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 32	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 2235x572mm (13 PCE), 100% brand new	Exh 8, Page 38, Row 11	Exh SQ1-5, Page 176	2021-11-23	2QG871-144 Artificial quartz stone countertop, size 2235 x 572 mm, 2cm thick (13 PCE), 100% brand new	Exh 9, Page 35, Row 3	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 33	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 2362x102mm (3 PCE), 100% brand new	Exh 8, Page 38, Row 3	Exh SQ1-5, Page 177	2021-11-23	2QG871-145 Artificial quartz stone countertop, size 2362 x 102 mm, thickness 2cm (3 PCE), 100% brand new	Exh 9, Page 34, Row 17	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 34	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2 cm, size 2362x572mm (3 PCE), 100% brand new	Exh 8, Page 38, Row 9	Exh SQ1-5, Page 177	2021-11-23	2QG871-146 Artificial quartz stone countertop, size 2362 x 572 mm, thickness 2cm (3 PCE), 100% brand new	Exh 9, Page 34, Row 5	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 35	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 2400x102mm (21 PCE), 100% brand new	Exh 8, Page 38, Row 2	Exh SQ1-5, Page 178	2021-11-23	2QG871-147 Artificial quartz stone cooktop, size 2400 x 102 mm, 2cm thick (21 PCE), 100% brand new	Exh 9, Page 34, Row 4	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 36	2021-11-15	EGNL01 Artificial quartz stone slab, thickness 2cm, size 2400x572mm (21 PCE), 100% brand new	Exh 8, Page 38, Row 22	Exh SQ1-5, Page 178	2021-11-23	2QG871-148 Artificial quartz stone cooktop, size 2400 x 572 mm, 2cm thick (21 PCE), 100% brand new	Exh 9, Page 34, Row 8	Exh 27 Pages 7-8, 10-13
Exh 27.5, Page 39	2021-11-18	Single sink (1 drawer), size 800x645 mm (132 PCE) stainless steel (without faucet and drainer included), 100% brand new	Exh 8, Page 37, Row 10	Exh SQ1-5, Page 181	2021-11-23	Single sink (1 drawer), size 800x645 mm (132 PCE) stainless steel (without faucet and drainer included), 100% brand new	Exh 9, Page 35, Row 1	Exh 27 Pages 7-8, 10-13