



## U.S. Customs and Border Protection

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### PUBLIC VERSION

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### RE: EAPA Cons. Case 7809 – Notice of Determination as to Evason

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To the Counsel and Representatives of the above-referenced entities:

Pursuant to an examination of the record in Enforce and Protect Act (EAPA) Cons. Investigation 7809, U.S. Customs and Border Protection (CBP) has determined there is substantial evidence that Legion Furniture, Inc. (Legion) entered merchandise covered by antidumping duty (AD) order A-570-084 and countervailing duty (CVD) order C-570-085 on quartz surface products (QSP or covered merchandise) from the People's Republic of China (China) into the customs territory of the United States through evasion.<sup>1</sup> Substantial evidence demonstrates that Legion imported countertops consisting of Chinese-origin QSP attached to wooden furniture (WF) from Vietnam without declaring the QSP as Chinese-origin. Legion declared the merchandise as Vietnamese-origin WF without declaring that the QSP components were subject to the *Orders* on entry and, as a result, no cash deposits were applied to the covered merchandise at the time of entry. Pursuant to an examination of the record in EAPA Cons. Investigation 7809, CBP has

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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) (the *Orders*).

also determined that there is not substantial evidence that Vanity Art, LLC (Vanity) entered merchandise covered by the *Orders* into the customs territory of the United States through evasion.

## I. Background

Cambria Company, LLC (Cambria), a domestic manufacturer of QSP, filed allegation 7809 under EAPA against Vanity on December 21, 2022.<sup>2</sup> The allegation alleged that Vanity was importing Vietnamese-origin WF with attached countertops made of Chinese QSP. According to this allegation, Vanity imported the Vietnamese-origin WF without separately declaring the attached Chinese-origin QSP and without paying applicable AD/CVD duties.<sup>3</sup> CBP acknowledged receipt of the properly filed allegation on January 19, 2023.<sup>4</sup> Cambria filed EAPA allegation 7815 against Legion on March 16, 2023, alleging that it was also importing Chinese-origin QSP attached to Vietnamese-origin WF and failing to pay applicable duties upon entry.<sup>5</sup> CBP acknowledged receipt of Cambria's allegation against Legion on March 20, 2023.<sup>6</sup> On February 9, 2023, the Trade Remedy Law Enforcement Directorate (TRLED), within CBP's Office of Trade, initiated investigation 7809 in response to Cambria's allegation against Vanity, pursuant to Title IV, Section 421 of the EAPA.<sup>7</sup> On April 10, 2023, TRLED initiated EAPA investigation 7815 against Legion in response to Cambria's allegation that Legion evaded through a similar alleged scheme.<sup>8</sup> CBP consolidated EAPA investigations 7809 and 7815 into EAPA Cons. 7809 on May 17, 2023 in its Notice of Initiation of Investigation and Interim Measures.<sup>9</sup>

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<sup>2</sup> See Cambria's Letter, "*Quartz Surface Products from the People's Republic of China: Request for an Investigation under the Enforce and Protect Act of Vanity Art LLC*" dated December 21, 2022 (Vanity Allegation). The Allegor is a domestic producer of QSP and the petitioner before the U.S. Department of Commerce (Commerce) and the U.S. International Trade Commission (ITC) in the original AD/CVD investigations; therefore, it qualifies for interested party status and is eligible to file an EAPA allegation pursuant to 19 U.S.C. § 1517(a)(6), 19 C.F.R. § 165.1, and 19 C.F.R. § 165.11(a).

<sup>3</sup> *Id.* at 1-2.

<sup>4</sup> See TRLED's Email acknowledging receipt of EAPA Allegation, "Receipt of Properly Filed Allegation -EAPA 7809" dated January 19, 2023. Pursuant to 19 C.F.R. § 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 ...." As such, the entries covered are those entered for consumption, or withdrawn from warehouse for consumption, from January 19, 2022, through the pendency of this investigation. The period of investigation (POI) is therefore January 19, 2022, until the pendency of the investigation.

<sup>5</sup> See Cambria's Letter, "*Quartz Surface Products from the People's Republic of China: Request for an Investigation under the Enforce and Protect Act of Legion Furniture Inc*" dated March 16, 2023 (Legion Allegation). (Collectively, we refer to the Legion Allegation and the Vanity Allegation as "the Allegations" and we refer collectively to Legion and Vanity as "the Importers").

<sup>6</sup> See TRLED's Email acknowledging receipt of EAPA Allegation, "Official Receipt of EAPA 7815" dated March 20, 2023.

<sup>7</sup> See CBP's Initiation Memorandum, "Initiation of Investigation for EAPA Case Number 7809" dated February 9, 2023 (7809 Initiation Memo).

<sup>8</sup> See CBP's Initiation Memorandum, "Initiation of Investigation for EAPA Case Number 7815" dated April 10, 2023 (7815 Initiation Memo).

<sup>9</sup> See CBP's Letter, "Re: Notice of Initiation of Investigation and Interim Measures – EAPA Cons. Case 7809" dated May 17, 2023 (NOI).

## II. Research Conducted by CBP Prior to the Notice of Initiation of Investigation

### *CBP Data*

In order to evaluate the Allegations, CBP checked internal CBP data sources for the Importers' past imports.<sup>10</sup> CBP discovered that Legion had previously imported [ # ] entries of Chinese-origin merchandise under the harmonized tariff code 6801099010, which is the code for agglomerated quartz slabs of the type used for countertops.<sup>11</sup> Therefore, Legion should have paid AD/CVD duties and declared these entries as type 03 because any Chinese merchandise with this description is covered by the plain language of the *Orders*.<sup>12</sup> Because these entries were declared as type 01 which is an entry type not subject to AD/CVD duties, Legion failed to pay applicable AD/CVD duties.<sup>13</sup>

### *Public Sources*

CBP also found public websites for Legion, Vanity and third parties reselling the Importers' WF. A search of the WF advertised on Legion's searchable website for the term "quartz" resulted in a list of 30 different types of WF with quartz tops.<sup>14</sup> Further research into Legion's WF revealed that another 55 styles of WF on Legion's website are advertised as containing "moon stone"<sup>15</sup> and 14 types are advertised with an "artificial stone" top.<sup>16</sup> Additional research into these terms shows that "moon stone" and "artificial stone" are terms often used to describe countertops made of quartz.<sup>17</sup> Third-party sites selling Vanity's products advertise at least seven different styles of WF from Vanity with quartz countertops.<sup>18</sup> Third-party websites show that Vanity sells at least three additional styles of WF with countertops described as containing "Phoenix stone", including a variety with the product code VA1060DE, which is also described on a third-party website as having a top made of quartz.<sup>19</sup>

### *CBP Form 28*

On March 1, 2023, CBP issued CBP Form 28 (CF-28) requests for information to Vanity for entry numbers [ # ]6094 (-6094) and [ # ]4257 (-4257). CBP requested complete production records for the items in these entries, production capacity for equipment used in

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<sup>10</sup> See CBP Memorandum, "EAPA 7809 – Adding Information to the Administrative Record" dated January 24, 2023 (Vanity CBP Data Memo), CBP Memorandum, "EAPA 7815 – Adding Information to the Administrative Record," dated April 14, 2023 (4-14 Legion MTF). See also "EAPA Post Receipt Report (7809)" dated January 26, 2023 (Vanity Receipt Report) and "EAPA Post Receipt Report (7815)" dated April 5, 2023 (Legion Receipt Report).

<sup>11</sup> See 4-14 Legion MTF at Attachment 1.

<sup>12</sup> See the *Orders* at 33055.

<sup>13</sup> See 4-14 Legion MTF at Attachment 1, pages 8 and 9. See also Legion Receipt Report. One of Legion's supplier's shown in this memorandum, changed its name from [ company name ] to Sagarit U-Home Ltd. during the POI. Therefore, the name "Sagarit" applies to the company based in Hong Kong, China currently Sagarit U-Home Ltd. although it appears by both names in these data.

<sup>14</sup> See CBP Memorandum, "EAPA Cos. Case 7809 – Product Code Information" dated April 21, 2023 (Quartz Product Code Memo) at Attachment 3.

<sup>15</sup> *Id.* at Attachment 4.

<sup>16</sup> *Id.* at Attachment 5.

<sup>17</sup> *Id.* at Attachments 7 and 8.

<sup>18</sup> *Id.* at Attachment 1.

<sup>19</sup> *Id.* at Attachment 2 and Attachment 6.

production, information about the manufacturers' ownership, and documents showing purchase of raw materials and their transportation to the manufacturers' facilities. CBP also requested information about affiliation between the manufacturer and importer; and an email address, physical address, and mailing address for each manufacturer.<sup>20</sup>

On March 3, 2023, CBP also issued CF-28s to Legion for entry numbers [ # ]2682 (-2682), [ # ]2027 (-2027), and [ # ]8417 (-8417). CBP requested the CBP Form 7501 Entry Summaries (7501), commercial invoices, packing lists, bills of lading, and proof of payment to the manufacturer for the purchase of all items in these entries. CBP also asked for photographs of the interior and exterior of the manufacturer's facility, production records, information about the manufacturer's raw materials suppliers, photographs of raw materials at different stages of production, a manufacturing process flow chart, the complete physical, mailing and email address of each manufacturer, and the production capacity of all equipment used in production. CBP also asked Legion if it is affiliated with the manufacturers of these entries, and if so, how this affected the cost of the goods.<sup>21</sup>

#### Entry -6094

On March 27, 2023, Vanity provided shipping documents including a bill of lading, packing list, and commercial invoice for entry -6094, with additional documents provided on April 18 and 19, 2023. The commercial invoice and packing list include an item with the product code “[ # ]”.<sup>22</sup> According to the website of a third-party seller of Vanity's merchandise, this is a product code for a type of cabinet sourced from Vanity with a “Phoenix stone” top. The third-party website also describes the material composition of the countertop as “quartz.”<sup>23</sup> Another item in this packing list is a wooden bathroom cabinet with the product code [ # ].<sup>24</sup> According to Vanity's website, cabinet model [ # ] has a top made of “phoenix stone”.<sup>25</sup> Although neither Vanity's website nor third-party websites clarify whether [ # ] has a countertop made of quartz, third-party websites indicate that Phoenix stone may be quartz or other types of stone.<sup>26</sup> Other WF styles listed in the packing list include [ product codes ], which have quartz tops, according to websites of third-party sellers.<sup>27</sup>

Vanity also provided Vietnamese customs declarations, commercial invoices from the manufacturer to suppliers, and proof of payment for importation of the sinks and countertops into Vietnam. These documents show that the manufacturer imported countertops of [ description ] and “artificial stone” from [ source ]. Notably, these documents did not specify the composition of the artificial stone.<sup>28</sup> Vanity furnished photographs from the factory of its supplier, Phuoc Hung Joint Stock Company – Branch 1 (Phuoc Hung-B1), which indicated that

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<sup>20</sup> See CBP Memorandum, “EAPA 7809 – Adding CF-28s to the Administrative Record” dated March 6, 2023 (CF-28 Memo) at attachment 1 and Attachment 2.

<sup>21</sup> *Id.* at Attachment 3.

<sup>22</sup> See Vanity's CF-28 response for entry -6094.

<sup>23</sup> See Quartz Product Code Memo at Attachment 1.

<sup>24</sup> See Vanity's CF-28 response for entry -6094.

<sup>25</sup> See Quartz Product Code Memo at Attachment 2.

<sup>26</sup> *Id.* at Attachment 6. As noted above, CBP found multiple third-party sellers of Vanity's merchandise, including three sellers with a total of seven listings for different types of cabinets with quartz tops.

<sup>27</sup> *Id.* at Attachment 1.

<sup>28</sup> See Vanity's CF-28 response for entry -6094.

Phuoc Hung-B1 did not have the equipment to manufacture QSP listed in the ITC's report on QSP from China.<sup>29</sup>

#### Entry -4257

On March 27, 2023, Vanity furnished its response to the CF-28 for entry -4257, including the 7501, the commercial invoice for the purchase of WF from the manufacturer, packing lists for shipment of WF to Vanity, proof of payment to the manufacturer, and the manufacturer's purchase orders (PO), packing lists, and invoices for its purchase of various types of wood. The 7501 describes the merchandise as wooden cabinets and all items as Type 01, not subject to AD/CVD duties. On the 7501, the manufacturer is declared as [ # ], the manufacturer identification number for Woodsland Joint Stock Company (Woodsland). Vanity also provided CBP with photographs of equipment in use inside the manufacturer's factory, but they do not appear to show QSP production. The POs associated with this entry list items including a cabinet with the product code [ # ].<sup>30</sup> According to third-party websites, several variations of this product code, including VA3130B, VA3130E, and VA3130G, contain quartz tops.<sup>31</sup>

Vanity initially failed to provide any information about where the manufacturer obtained countertops, but after CBP contacted Vanity to request the missing information, Vanity responded with that information on May 8, 2023. Vanity also provided packing lists, POs, and proof of payment for Woodsland's purchase of marble tops and ceramic sinks on May 8, 2023. (This is long after the date when the CF-28 responses were due). Vanity told CBP in its documents filed on May 8, 2023, that the manufacturer of the WF for these entries does "not produce sinks, countertops, and hardware attached to WCV {wooden cabinets and vanities}." Vanity also told CBP that Woodsland purchased marble and stone tops from [ company name ], (Chinese Stone Supplier 1), located in China. According to the packing lists and invoices Vanity provided on May 8, 2023, the manufacturer purchased [ description ] stone tops, not QSP tops, from Chinese Stone Supplier 1.<sup>32</sup>

#### Entry -2027

On April 18, 2023, Legion provided its response to the CF-28 for entry -2027.<sup>33</sup> The Vietnamese customs export declarations provided with this entry indicate that this shipment consisted of several cabinets described as "cabinet brand: LEGION FURNITURE, fitted with [ description ], used in the bathroom {emphasis added}."<sup>34</sup> The website of a third-party source indicated that artificial marble can be made of quartz.<sup>35</sup> Legion also provided a purchase order and sales contract between the manufacturer of this entry, Hong Khai Wood Company, Ltd. (Hong Khai) and [ company name ] (Chinese Stone Supplier 2), a Chinese stone supplier, which indicates that the countertops for this entry were made of several different types of stone, including "man-made stone", which could be quartz or another

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<sup>29</sup> See Vanity's CF-28 response for entry -6094. See also CBP Memorandum "Adding Information to the Administrative Record" dated February 7, 2023 (QSP ITC Report Memo) at I-10.

<sup>30</sup> See Vanity's CF-28 response for entry -6094.

<sup>31</sup> See Quartz Product Code Memo at Attachment 1.

<sup>32</sup> See Vanity's CF-28 response for entry -4257.

<sup>33</sup> See Legion's CF-28 response for entry -2027.

<sup>34</sup> *Id.*

<sup>35</sup> See Quartz Product Code Memo at Attachment 3.

material.<sup>36</sup> The *Orders* state that QSP is often described as “artificial stone”, “synthetic stone”, and “manufactured stone”, which are all synonyms for “man-made stone”.<sup>37</sup>

#### Entry -2682

On March 30, 2023, Legion provided its response to the CF-28 for entry -2682, with additional documents provided on April 17 and April 20, 2023. According to the packing lists and commercial invoices for shipment of the finished goods to Legion, Sagarit U-Home Ltd. (Sagarit) manufactured the items in this entry in Vietnam. This entry consisted of WF including several described in POs and packing lists as “[ # ] with Carrera Quartz Top”.<sup>38</sup> Legion’s website also indicates that WF with product code WLF2280 have quartz tops.<sup>39</sup> Several other items in the POs and packing lists are described as having “[ description ]” including items with products codes [ # ], [ # ], [ # ], and [ # ]. However, Legion did not declare any items in this entry as QSP.<sup>40</sup> Although there is no other description in the packing lists or POs that indicates what material these countertops contained<sup>41</sup>, Legion’s website indicates that WF with these product codes have marble countertops attached.<sup>42</sup>

All purchase documents with detailed descriptions of the imported merchandise in this entry (the POs and packing lists) were issued by Sagarit, but Legion provided factory photos for Hong Khai’s facility. Although Sagarit’s documents describe some of the merchandise with terms like “[ # ] with Carrera Quartz Top”<sup>43</sup>, the factory photographs and equipment photographs do not show any equipment for the manufacture of QSP. Legion provided sales contracts for Hong Khai’s purchase of [description] and [description] tops from Chinese Stone Supplier 2, but Legion provided no information about where the quartz tops were sourced. The 7501 does not declare any QSP even though the packing list from Sagarit to Legion indicates that at least one item in this entry had a quartz top. According to the 7501 for this entry, the goods were entered as type 01, indicating that the entry does not contain goods subject to AD/CVD duties.<sup>44</sup>

#### Entry -8417

On April 17, 2023, Legion furnished its response to the CF-28 for entry -8417. Legion furnished a 7501, and according to the 7501, packing lists and invoices, the items in this shipment were manufactured by [company name]. The photographs of the factory also show a sign on the outside of the factory building with Phuoc Hung-B1’s name on it. The factory photographs show a large building with no equipment for the manufacture of QSP. Legion also provided import documentation for the manufacturer’s purchases of sinks attached to the WF, which indicates that the sinks were imported into Vietnam from China.<sup>45</sup>

The packing list for this entry shows that it consisted of WF including one with the product code [ # ], which has a [description] top according to the websites of third-party sellers that

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<sup>36</sup> See Legion’s CF-28 response for entry -2027.

<sup>37</sup> See *the Orders* at 33055.

<sup>38</sup> See Legion’s CF-28 response for entry -2682.

<sup>39</sup> See Quartz Codes Memo at Attachment 3.

<sup>40</sup> See Legion’s CF-28 response for entry -2682.

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

<sup>42</sup> See Quartz Product Code Memo at Attachment 1.

<sup>43</sup> See Legion’s CF-28 response for entry -2682.

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

<sup>45</sup> See Legion’s CF-28 response for entry -8417.



sourced the cabinets from Legion.<sup>46</sup> The packing list also includes one item with a product code [ # ], which matches the product code on third-party sellers' websites as a type of WF with an attached top made of artificial stone. These websites also indicate that these sellers sourced their WF with this code from Vanity.<sup>47</sup> Vietnamese customs declarations, sales contracts between Phuoc Hung-B1 and its supplier of countertops, and packing lists for the shipment of the countertops all state that they were Chinese-origin, including countertops with the description “[description ]”.<sup>48</sup>

### Analysis of the CF-28 Responses

The CF-28 responses and other research conducted by CBP supported a reasonable suspicion that both Legion and Vanity evaded the *Orders* by importing WF from Vietnam that likely included Chinese QSP attached while declaring all their imports as type 01, and therefore, not subject to AD/CVD duties. The factory photographs included in these documents indicated that Phuoc Hung-B1, Sagarit, Hong Khai and Woodsland likely have no capacity to produce QSP. Vietnamese customs documents indicated that the manufacturers sourced stone from China, while Legion's website and third-party sellers indicated that Legion and Vanity imported WF with QSP tops from these suppliers.

### **III. Notice of Initiation of Investigation and Interim Measures, Investigative Steps after NOI**

After evaluating the information on the record at that time from: (1) the Allegations, (2) CF-28 Responses, (3) the Importers' websites, (4) CBP data sources, and (5) third party websites, CBP issued its Notice of Investigation and Interim Measures (NOI) on May 17, 2023.<sup>49</sup> TRLED determined that there was reasonable suspicion that the Importers evaded the *Orders* by importing Chinese QSP attached to Vietnamese WF while failing to declare the QSP or pay applicable AD/CVD duties.<sup>50</sup>

#### *Requests for Information from Importers and Predominant Suppliers*

Pursuant to 19 C.F.R. § 165.5, CBP sent requests for information (RFI)s to Phuoc Hung-B1, Hong Khai, Woodsland, and Sagarit (collectively, “the predominant suppliers”) and the Importers on May 22, 2023. CBP requested information from the predominant suppliers about *e.g.*, their affiliations and ownership structures, their shipments of WF to the Importers, their production and sourcing of QSP and other stone countertops, and their production of WF with QSP attached. CBP asked the Importers for information about their importing process, their owners and affiliates, and information about suppliers other than the predominant suppliers.<sup>51</sup>

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<sup>46</sup> *Id.* and Quartz Product Code Memo at Attachment 2.

<sup>47</sup> *See* Quartz Product Code memo at Attachment 5.

<sup>48</sup> *See* Legion's CF-28 response for entry -8417.

<sup>49</sup> *See* CBP's Letter, “RE: Notice of Investigation and Interim Measures - EAPA 7809” dated May 17, 2023 (NOI).

<sup>50</sup> *Id.* at 1.

<sup>51</sup> *See* CBP's Letter to Sagarit, “EAPA CONS. CASE 7809 - Request for Information” dated May 22, 2023 (Sagarit 1RFI); CBP's Letter to Hong Khai “EAPA CONS. CASE 7809 - Request for Information” dated May 22, 2023 (Hong Khai 1RFI); CBP's letter to Woodsland “EAPA CONS. CASE 7809 - Request for Information” dated May 22, 2023” (Woodsland 1RFI); CBP's Letter to Phuoc Hung-B1 “EAPA CONS. CASE 7809 - Request for Information” (Phuoc Hung-B1 1RFI); CBP's Letter to Legion “EAPA CONS. CASE 7809 - Request for Information” dated May 22, 2023 (Legion 1RFI); and CBP's letter to Vanity “EAPA CONS. CASE 7809 - Request for Information” dated May 22, 2023 (Vanity 1RFI).

Woodsland submitted its RFI response June 19, 2023<sup>52</sup>; Phuoc Hung-B1 and the Importers submitted their responses June 22, 2023,<sup>53</sup> and Sagarit and Hong Khai submitted their responses June 27, 2023.<sup>54</sup>

Sagarit told CBP that it was a trading company that does not produce stone countertops, or WF, but is instead, “engaged in trading activities.”<sup>55</sup> Sagarit explained that it is registered in Hong Kong, China, but its “sales and administrative office is located” in Jiangsu Province, China.<sup>56</sup> Sagarit elaborated that it currently has affiliates registered in Shanghai, Suzhou, Hong Kong, and [ location ].<sup>57</sup> The Hong Kong-based affiliate is called [ company name ] (Affiliate HK) and the [ location ]-domiciled affiliate is called [ company name ] (Affiliate S). Sagarit stated that Affiliate S “exported few covered merchandise (the quartz products are produced in Vietnam) to the United States during the POI {sic.}.”<sup>58</sup> Sagarit further stated that its Suzhou and Shanghai-based affiliates, Sagarit Bathroom Manufacturer Ltd. and Suzhou Sagarit U-Home Ltd., “are engaged in the supply of counter top and ceramic sink from China to Vietnam {sic.}.”<sup>59</sup>

Sagarit told CBP that it receives orders for WF from U.S. customers, then orders production from Vietnamese WF manufacturers, whom Sagarit pays for the cost of any countertops and sinks attached. Sagarit explained that it deals directly with the customers and receives the payments from the U.S. WF importers.<sup>60</sup> Sagarit further elaborated that it sold QSP, including QSP attached to WF to the United States during the POI. Sagarit explained that it sourced the QSP and WF with QSP attached from three suppliers:

1. Hong Khai
2. Win Win Stone Company, Ltd. (Win Win)
3. [ company name ] (Vietnamese Stone Supplier 1)

Sagarit further stated that the QSP it purchased from both Vietnamese Stone Supplier 1 and Hong Khai was produced in Vietnam by Win Win.<sup>61</sup>

Hong Khai stated in its RFI response that “{d}uring the POI, Hong Khai was only a producer and it did not have export activity.”<sup>62</sup> When asked for export documents, Hong Khai told CBP

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<sup>52</sup> See Woodsland’s Letter, “EAPA CONS. CASE 7809 – Response to the Request for Information” dated June 19, 2023 (Woodsland 1RFI Response).

<sup>53</sup> See Phuoc Hung-B1’s Letter, “EAPA Cons. Case 7809 Phuoc Hung Joint Stock Company – Branch 1 Response to Request for Information dated May 22, 2023” dated June 22, 2023 (Phuoc Hung-B1 1RFI Response); Vanity’s letter “EAPA Cons. Case 7809 Vanity Art LLC Response to Request for Information dated May 22, 2023” dated June 22, 2023 (Vanity 1RFI Response); and Legion’s Letter “EAPA Cons. Case 7809 Legion Furniture Inc. Response to Request for Information dated May 22, 2023” dated June 22, 2023 (Legion 1RFI Response).

<sup>54</sup> See Sagarit’s Letter, “Sagarit U-Home Limited, Response to Request for Information; Enforce and Protect Act (EAPA) Investigation EAPA Cons. Case 7809” dated June 27, 2023 (Sagarit 1RFI Response); and Hong Khai’s Letter, “Hong Khai Wood Company, Ltd., Response to Request for Information; Enforce and Protect Act (EAPA) Investigation EAPA Cons. Case 7809” (Hong Khai 1RFI Response).

<sup>55</sup> See Sagarit 1RFI Response at 2, 6, and 27.

<sup>56</sup> *Id.* at 6.

<sup>57</sup> *Id.* at 3-4.

<sup>58</sup> *Id.* at 2-3.

<sup>59</sup> *Id.* at 3.

<sup>60</sup> *Id.* at Exhibit III-3.

<sup>61</sup> *Id.* at 19-20.

<sup>62</sup> See Hong Khai 1RFI Response at 27. As explained below, Hong Khai later clarified in its supplemental RFI response that it had export sales, but no direct U.S. sales.



to “{p}lease refer to the information and documents provided in the response of Sagarit U-Home Limited for the sales process and document flow.”<sup>63</sup> Hong Khai further stated that U.S. customers importing its products send specifications to Sagarit.<sup>64</sup> Hong Khai acknowledged producing WF with QSP attached,<sup>65</sup> but Hong Khai also told CBP that “{i}t should be noted that the quartz countertops used by Hong Khai is purchased by Sagarit, and all the quartz countertops were purchased from Win Win Stone Co., Ltd.” Hong Khai also stated that Win Win is “a local quartz stone producer in Vietnam.”<sup>66</sup> Hong Khai told CBP that it has one affiliate, [ **company name** ] (HK Payee) incorporated in [ **location** ], which [ **description of role in supply chain** ] Hong Khai.<sup>67</sup>

Woodsland responded that it does not produce QSP and did not sell WF with QSP components. Woodsland further specified that it had never purchased or sold QSP during the period of investigation (POI).<sup>68</sup> Woodsland further told CBP that it has four subsidiaries, which also produce WF or wooden products, not QSP.<sup>69</sup> Woodsland listed Vanity among its U.S. Customers, but not Legion.<sup>70</sup>

Woodsland stated that it attaches stone countertops to WF but emphasized that these stone tops are not comprised of quartz.<sup>71</sup> The company identified Chinese stone suppliers [ **company name** ] (Chinese Stone Supplier 3) and Chinese Stone Supplier 1, and one Vietnamese stone supplier [ **company name** ] (Vietnamese Stone Supplier 2) that supplied stone countertops for use in the production of Vanity’s WF.<sup>72</sup>

Phuoc Hung-B1 told CBP that it is not affiliated with the Importers, but is operating under the authorization of Phuoc Hung Joint Stock Company (PHJSC). When asked “Please specify whether you produce all of the covered merchandise or produce all WF with covered merchandise attached on site” Phuoc Hung-B1 did not respond in its first RFI and simply listed inputs for making WF.<sup>73</sup> However, Phuoc Hung-B1 listed two Chinese suppliers of stone, Chinese Stone Supplier 1 and [ **company name** ] (Chinese Stone Supplier 4).<sup>74</sup> Phuoc Hung-B1 stated that it sold WF to both Legion and Vanity during the POI.<sup>75</sup>

Legion stated that it imported four models of WF with quartz countertops attached, identified by the SKU numbers WLF2280-B, WLF2280-PG, WLF2280-VG, WLF2280-W.<sup>76</sup> However, the company claimed that all quartz countertops used to make WF were made in Vietnam.<sup>77</sup> When asked to list all suppliers of WF during the POI, Legion listed only two suppliers, Sagarit and

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<sup>63</sup> *Id.* at 18.

<sup>64</sup> *Id.* at 18.

<sup>65</sup> *Id.* at 20.

<sup>66</sup> *Id.* at 25.

<sup>67</sup> *Id.* at 3 and Exhibit I-3.

<sup>68</sup> *See* Woodsland 1RFI Response at 23/62 and 26/62.

<sup>69</sup> *Id.* at 9/62.

<sup>70</sup> *Id.* at Exhibit 23.

<sup>71</sup> *Id.* at 30/62.

<sup>72</sup> *Id.* 43/62.

<sup>73</sup> *See* Phuoc Hung-B1 1RFI Response at 12.

<sup>74</sup> *Id.* at 14.

<sup>75</sup> *Id.* at 15 and 16.

<sup>76</sup> *See* Legion 1RFI Response at 1, 11, and Exhibit D.

<sup>77</sup> *Id.* at 1.

Phuoc Hung-B1.<sup>78</sup> However, CBP systems indicate that Legion had previously declared Hong Khai, [ **company name** ] (Supplier Y), NEFS Furniture Vietnam Co., Ltd. (NEFS or Supplier N), V-Nonh Wood Co., Ltd. (V-Nonh), and Lin Ta Hsing Co., Ltd. (Supplier L) as manufacturers.<sup>79</sup>

CBP asked Legion to list all entries containing QSP, the value of the QSP, the manufacturer of the wooden furniture with QSP attached, and the date of importation. Legion provided Exhibit G, which lists [#] entries of Vietnamese-origin wooden furniture manufactured by [ **company name** ] with the value of the QSP components ranging from \$[ # ] to \$[ # ].<sup>80</sup> The table also included [ # ] entries manufactured by [ **company name** ] and [ # ] entries manufactured by [ **company name** ] with a [ **punctuation** ] for the QSP value, indicating a value of \$[#] for the QSP.<sup>81</sup> Notably, Legion did not list [ **company name** ] as a supplier of WF elsewhere in its response to the question asking Legion to list all WF suppliers.

When asked what safeguards Legion implemented to prevent the transshipment of merchandise covered by AD/CVD orders, Legion responded that “{t}he company is aware of existing U.S. Commerce AD/CVD orders on QSP and WCV {wooden cabinets and vanities} and takes this into account when placing orders with foreign suppliers.”<sup>82</sup>

Vanity stated that it has never imported QSP, nor sold QSP in the U.S. during the POI.<sup>83</sup> Vanity also stated that one company, [ **company name** ] is owned by [ **description** ] as Vanity.

Vanity provided a list of its WF suppliers which included Vietnamese manufacturers [ **company name** ] (Supplier A), Fusion Vina Company, Ltd. (Fusion Vina), You Chuang Viet Nam Furniture Company, Ltd. (You Chuang), [ **company name** ] (Supplier 6), Phuoc Hung-B1, and Woodsland. Vanity also listed Sagarit and [ **location** ]-based [ **company name** ] as suppliers. According to Vanity, the WF manufactured by Fusion Vina and Supplier 6 did not have stone tops of any kind. Vanity did not list Hong Khai as a supplier, even though CBP sources indicate that Vanity has declared Hong Khai as the manufacturer on its 7501.<sup>84</sup> Vanity also stated that Sagarit is a trading company, not a manufacturer of WF.<sup>85</sup>

When asked what safeguards the company has in place to prevent transshipment of merchandise covered by AD/CVD orders, Vanity replied that “{t}he company is aware of the existing AD/CVD orders on QSP merchandise from China (A-570-084/C-570-085) and makes its sourcing decisions accordingly. Among other things, the company does not purchase vanities containing tops made from QSP.”<sup>86</sup>

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<sup>78</sup> *Id.* at 13 and Exhibit E.

<sup>79</sup> *See* 4-14 Legion MTF at Attachment 1.

<sup>80</sup> *See* Legion IRFI response at Exhibit G.

<sup>81</sup> *See* Legion IRFI response at Exhibit G.

<sup>82</sup> *See* Legion IRFI Response at 17.

<sup>83</sup> *See* Vanity IRFI Response at 3.

<sup>84</sup> *Id.* at Exhibit L and Vanity Receipt Report.

<sup>85</sup> *Id.* at 19.

<sup>86</sup> *Id.* at 21.

Vanity also provided the results of laboratory analysis of stone samples conducted by Adirondack Environmental Services, Inc., a chemical testing company, in its RFI response. The laboratory testing showed that the two samples Vanity had sent to the testing company did not meet the definition of QSP established by the scope of the *Orders* because the samples were not comprised primarily of quartz silica.<sup>87</sup> Vanity’s response also included the results of laboratory analysis conducted by a Chinese testing company showing that the sampled stone was not QSP. However, neither the stone piece tested by the Chinese testing company, nor the samples tested by Adirondack Environmental Services Inc. had any markings or other information connecting the samples to stone tops attached to Vanity’s WF.<sup>88</sup>

### *RFIs to Smaller Suppliers*

On June 14, 2023, CBP sent RFIs to Supplier A, Fusion Vina, You Chuang, Supplier 6, Supplier L, V-Nonh, Supplier N, and Supplier Y with a deadline for each company to submit its response by July 5, 2023.<sup>89</sup>

### Small Suppliers to Vanity (Supplier A, Supplier 6, You Chuang, and Fusion Vina)

Supplier A submitted its RFI response on September 5, 2023.<sup>90</sup> Supplier A stated that it is owned by a [location]-domiciled entity called [ company name ]<sup>91</sup> and that its only sale to the either of the Importers consisted of a single shipment of WF to Vanity during the POI. Supplier A further stated that this shipment was produced at its own factory in Vietnam and did not contain any WF with QSP attached.<sup>92</sup>

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<sup>87</sup> *Id.* at Exhibit A.

<sup>88</sup> *Id.* at Exhibit A.

<sup>89</sup> See CBP’s Letter to Supplier A, “EAPA CONS. CASE 7809 - Request for Information” dated June 14, 2023 (Supplier A RFI); CBP’s Letter to Fusion Vina, “EAPA CONS. CASE 7809 - Request for Information” dated June 14, 2023 (Fusion Vina RFI); CBP’s Letter to You Chuang, “EAPA CONS. CASE 7809 – Request for Information” dated June 14, 2023 (You Chuang RFI); CBP’s Letter to Supplier 6, “EAPA CONS. CASE 7809 – Request for Information” dated June 14, 2023 (Supplier 6 RFI); CBP’s Letter to Lin Ta Hsing, “EAPA CONS. CASE 7809 – Request for Information” dated June 14, 2023 (Lin Ta Hsing RFI); CBP’s Letter to V-Nonh, “EAPA CONS. CASE 7809 - Request for Information” dated June 14, 2023 (V-Nonh RFI); CBP’s Letter to NEFS, “EAPA CONS. CASE 7809 - Request for Information” dated June 14, 2023 (NEFS RFI); and CBP’s Letter to Supplier Y, “EAPA CONS. CASE 7809 - Request for Information” dated June 14, 2023 (Supplier Y RFI).

<sup>90</sup> After receiving no response or acknowledgement that Supplier A received the RFI, CBP re-sent the RFI to Supplier A by email and by FedEx on July 12, 2023, with an updated response deadline of July 15, 2023. After receiving the FedEx, Supplier A responded by email on July 27, 2023, stating that CBP’s emails had gone to spam. On July 27, 2023, CBP once again requested that Supplier A submit an RFI response and established a new deadline of August 11, 2023, for Supplier A to submit its RFI response. Supplier A initially submitted its response on August 11, 2023. However, on August 12, 2023, CBP rejected this submission and established a deadline of August 18, 2023, for Supplier A to resubmit its RFI response. Supplier A resubmitted its RFI response on August 18, 2023, but CBP rejected the resubmission and established a new response deadline of September 6, 2023. Supplier A resubmitted its RFI response on September 5, 2023. Thus, Supplier A’s RFI response was filed timely. See CBP Memorandum, “EAPA 7809 - Adding Supplier A Emails to the Administrative Record” dated September 25, 2023 (Supplier A Emails Memo) at attachment 1; See also Supplier A’s Letter, “EAPA CONS. CASE NO. 7809: Response to Request for Information Questionnaire” dated September 5, 2023 (Supplier A 1RFI Response).

<sup>91</sup> See Supplier A 1RFI Response at 9-11.

<sup>92</sup> *Id.* at 21.

Supplier 6 submitted its RFI response July 14, 2023;<sup>93</sup> You Chuang submitted its RFI response August 16, 2023;<sup>94</sup> and Fusion Vina submitted its RFI response August 17, 2023.<sup>95</sup> The companies told CBP that they have never produced or sold any WF with QSP attached,<sup>96</sup> and You Chuang elaborated that “{o}ne portion of the Vanity Art production incorporated engineered stone composed of [ **description of stone composition** ],”<sup>97</sup> This type of artificial stone is outside the scope of the *Orders*.<sup>98</sup> Supplier 6, You Chuang, and Fusion Vina told CBP that they have no affiliates.<sup>99</sup> Fusion Vina and You Chuang both stated that they have supplied Vanity, but not Legion during the POI.<sup>100</sup> You Chuang only described sales to Vanity, but not Legion, and You Chuang provided Vanity SKU numbers as product codes in response to a question from CBP asking the company to list its product codes.<sup>101</sup> CBP systems also indicate that You Chuang, Supplier 6, Fusion Vina, and Supplier A supplied WF to [ **company name** ], but not [ **company name** ] during the POI.<sup>102</sup>

### Small Suppliers to Legion (V-Nonh, NEFS, Supplier L, and Supplier Y)

V-Nonh submitted its RFI response August 11, 2023,<sup>103</sup> NEFS submitted its response by email

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<sup>93</sup> See Supplier 6’s Letter, “RE: EAPA Case No. 7809– Supplier 6 RFI Response” dated July 14, 2023 (Supplier 6 RFI response). See also email from Karen Campbell, “RE: EAPA Case 7809- Supplier 4 and Supplier 6 Extension Requests to respond to RFI” dated June 29, 2023.

<sup>94</sup> See You Chuang’s Letter, “EAPA Cons. Case 7809 You Chuang Viet Nam Furniture Company, Ltd. Response to Request for Information dated June 14, 2023” dated July 24, 2023 (You Chuang RFI Response). At You Chuang’s request, CBP extended the deadline for You Chuang to submit its RFI response twice, with the final deadline of July 24, 2023. CBP subsequently rejected You Chuang’s submission because You Chuang requested business confidential treatment for information already public and established a deadline of August 17, 2023, for You Chuang to resubmit. You Chuang resubmitted its response on August 17, 2023, but kept the date of July 24, 2023, on its resubmission. See also CBP Memorandum, “EAPA 7809 – Adding You Chuang Extension Requests and CBP emails to the Administrative Record” dated August 22, 2023. See also TRLED email “Extending the deadline for Fusion Vina and You Chuang RFI corrections” dated August 16, 2023.

<sup>95</sup> See Fusion Vina’s Letter, “RE: EAPA Cons. Case 7809 Fusion Vina Co. Ltd. Response to request for Information dated July 14, 2023” dated July 21, 2023 (Fusion Vina RFI response). See also CBP Memorandum, “EAPA 7809 – Adding Fusion Vina emails concerning the first request for information to the Administrative Record” dated August 22, 2023 (Fusion Vina Email Memo). See also TRLED email “Extending the deadline for Fusion Vina and You Chuang RFI corrections” dated August 16, 2023. As explained in the Fusion Vina Email Memo, CBP granted Fusion Vina two extensions to the original July 5, 2023, RFI response deadline, extending the deadline until July 21, 2023. Fusion Vina initially submitted its RFI response on July 21, 2023, but CBP rejected the response in an email dated August 14, 2023, and established a deadline of August 17, 2023, for Fusion Vina to resubmit its response. Fusion Vina resubmitted its RFI response on August 17, 2023, but kept the original date on the document.

<sup>96</sup> See Supplier 6 RFI response at 4, 26, and Exhibit 12; Supplier L RFI Response; Fusion Vina RFI response at 12 and 26; V-Nonh RFI response at 3, 4, and 5; and Supplier N RFI response at 7/125.

<sup>97</sup> See You Chuang RFI response at 21.

<sup>98</sup> See *the Orders* at 33055.

<sup>99</sup> See Supplier 6 RFI response at 3-5; Fusion Vina RFI Response at 3-4, and Supplier 6 RFI Response at 4.

<sup>100</sup> See Fusion Vina RFI response at Exhibit J and You Chuang RFI response at 24.

<sup>101</sup> See You Chuang RFI Response at 13-14.

<sup>102</sup> See 4-14 Legion MTF, Vanity CBP Data Memo, Vanity Receipt Report, and Legion Receipt Report.

<sup>103</sup> See V-Nonh’s Letter, “EAPA CONSOLIDATED CASE NO. 7809 QUARTZ SURFACE PRODUCTS THROUGH VIETNAM V-NONH WOOD COMPANY, LTD. (SUPPLIER M) IDENTIFIED MANUFACTURER REQUEST FOR INFORMATION (RFI)” dated August 11, 2023 (V-Nonh RFI response).

on August 15, 2023,<sup>104</sup> and Supplier L submitted its RFI response on September 8, 2023.<sup>105</sup> V-Nonh and Supplier N told CBP that they have no affiliates,<sup>106</sup> while Supplier L told CBP that it has [ **description and company name** ] that does not manufacture WF or QSP.<sup>107</sup> Supplier L stated that it receives all orders from Sagarit.<sup>108</sup> CBP systems also indicate that [ **company name**] supplied WF to Legion, but not Vanity during the POI.<sup>109</sup>

After CBP extended the deadline for Supplier Y to submit its RFI response until July 14, 2023,<sup>110</sup> Supplier Y did not file a timely response on the July 14, 2023, extended deadline, but submitted a few documents with no response narrative, and no bracketing or clear labelling of the business confidential or public treatment requested for the information on July 15, 2023.<sup>111</sup> In spite of the untimeliness and incompleteness of Supplier Y's July 15, 2023 submission, CBP extended until July 19, 2023, the deadline for Supplier Y to submit the remainder of its RFI response.<sup>112</sup> Supplier Y submitted more documents on July 19, 2023, but CBP rejected the submission because it did not have adequate public summaries of business confidential information, and set a deadline of July 25, 2023, for Supplier Y to resubmit its RFI response.<sup>113</sup> CBP further extended the deadline for Supplier Y to resubmit its response until July 27, 2023,<sup>114</sup> but Supplier Y did not resubmit any portion of its RFI response until July 31, 2023. Therefore, CBP rejected this resubmission as untimely pursuant to 19 C.F.R. §165.5(c)(2).<sup>115</sup> CBP systems indicate that Legion declared [ **description of Legion's customs entries**] entries during the POI, but there is no indication that Supplier Y ever supplied Vanity.<sup>116</sup>

### *Supplemental RFIs*

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<sup>104</sup> See NEFS' Letter, "RE: EAPA CONS. CASE 7809 - Request for Information" dated June 14, 2023 (NEFS RFI Response). NEFS submitted its RFI response by email on July 17, 2023, but CBP rejected this response and several resubmissions. CBP set a deadline of August 15 2023, for NEFS to resubmit its response and NEFS resubmitted its RFI response on August 15, 2023, so this submission was submitted timely. Please note that NEFS left the June 14, 2023, date when CBP first sent NEFS the RFI on its resubmission. See also CBP Memorandum, "EAPA 7809 – Adding NEFS EMAILS to the Administrative Record" dated August 18, 2023 (Supplier N Memo). As Explained in the Supplier N Memo at Attachment 7, after several resubmissions which were timely filed, CBP set a deadline of August 16, 2023, for NEFS to resubmit its RFI response, so its August 15, 2023, resubmission was filed timely.

<sup>105</sup> See Supplier L's Excel Spreadsheet "08-24-2023-Lin Ta Hsing-Contents of Request for Information-7809-BC.xlsx" (Supplier L RFI Response). See also CBP Memorandum, "EAPA 7809 – Adding Supplier L and CBP emails to the Administrative Record".

<sup>106</sup> See NEFS RFI response at 3/125 and V-Nonh RFI response at 5.

<sup>107</sup> See Supplier L RFI response at first tab "EAPA".

<sup>108</sup> *Id.* at "EAPA" tab.

<sup>109</sup> See 4-14 Legion MTF, Vanity CBP Data Memo, Vanity Receipt Report, and Legion Receipt Report.

<sup>110</sup> See CBP Memorandum, "EAPA 7809 – Adding CBP email correspondence with Supplier Y to the Administrative Record" dated August 8, 2023 (Supplier Y Correspondence Memo) at Attachment 1.

<sup>111</sup> *Id.* at Attachment 2.

<sup>112</sup> *Id.* at Attachment 3.

<sup>113</sup> *Id.* at Attachment 3.

<sup>114</sup> *Id.* at Attachment 4.

<sup>115</sup> *Id.* at Attachment 5.

<sup>116</sup> See 4-14 Legion MTF, Vanity CBP Data Memo, Vanity Receipt Report, and Legion Receipt Report.



On August 14, 2023, CBP sent supplemental RFIs (SRFIs) to Legion,<sup>117</sup> Vanity,<sup>118</sup> Hong Khai,<sup>119</sup> and Sagarit,<sup>120</sup> with a response deadline of August 28, 2023. On August 18, 2023, CBP sent SRFIs to Woodsland and Phuoc Hung-B1 with a response deadline of September 1, 2023.<sup>121</sup> CBP subsequently extended the deadline for Legion to submit its response until August 30, 2023.<sup>122</sup> CBP also extended Hong Khai's and Sagarit's response deadlines until September 5, 2023,<sup>123</sup> and extended the deadlines for Vanity and Phuoc Hung-B1, respectively, to submit their responses until September 6<sup>124</sup> and September 20, 2023.<sup>125</sup>

Legion submitted its SRFI response August 30, 2023.<sup>126</sup> CBP asked Legion why it only listed four models of WF with QSP when over 50 SKU product codes appear on Legion's website for models of WF described as having quartz tops.<sup>127</sup> Legion responded that most of these SKU product codes were discontinued in 2018 and also provided a list of discontinued SKU product codes.<sup>128</sup> In response to a question asking Legion to list every entry of WF with QSP attached during the POI with the name of the supplier, and the quantity and value of QSP in each of these entries, Legion provided an exhibit listing [#] entries with the quantity and value of the QSP in each entry. Notably, Legion identified Sagarit as the manufacturer of the WF for each of these entries, including entry number [ # ]9244, even though Legion had declared Supplier Y as the manufacturer when it entered this entry.<sup>129</sup> Legion's SRFI response contradicted Sagarit's 1RFI response because Sagarit had previously told CBP that it is a trading company, and responded that most questions CBP asked its about production were not applicable.<sup>130</sup>

When CBP noted that Legion had only listed Sagarit and Phuoc Hung-B1 as WF suppliers in its first RFI response, although Legion had also declared other suppliers as manufacturers of its

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<sup>117</sup> See CBP's Letter to Legion, "RE: EAPA CONS. CASE 7809 – Supplemental Request for Information" dated August 14, 2023 (Legion SRFI).

<sup>118</sup> See CBP's Letter to Vanity, "RE: EAPA CONS. CASE 7809 – Supplemental Request for Information" dated August 14, 2023 (Vanity SRFI).

<sup>119</sup> See CBP's Letter to Hong Khai, "RE: EAPA CONS. CASE 7809 – Supplemental Request for Information" dated August 14, 2023 (Hong Khai SRFI).

<sup>120</sup> See CBP's Letter to Sagarit "RE: EAPA CONS. CASE 7809 – Supplemental Request for Information" dated August 14, 2023 (Sagarit SRFI).

<sup>121</sup> See CBP's Letter to Woodsland, "RE: EAPA CONS. CASE 7809 – Supplemental Request for Information" dated August 18, 2023 (Woodsland SRFI) and CBP's Letter to Phuoc Hung-B1 "RE: EAPA CONS. CASE 7809 – Supplemental Request for Information" dated August 18, 2023 (Phuoc Hung-B1 SRFI).

<sup>122</sup> See CBP's email to Legion, "RE: EAPA 7809" dated August 29, 2023.

<sup>123</sup> See CBP's email to counsel for Sagarit and Hong Khai, "RE: Request for Clarification: RE: EAPA 7809 - Re: Request for extension for Hong Khai Wood Company and Sagarit U-Home Ltd." dated August 24, 2023. See also CBP's email to counsel for Sagarit and Hong Khai, "EAPA 7809 - Re: Request for extension for Hong Khai Wood Company and Sagarit U-Home Ltd." dated August 23, 2023.

<sup>124</sup> See CBP's email to Vanity, "RE: Vanity Art - Supplemental RFI Extension Request" dated September 5, 2023.

<sup>125</sup> See CBP's email to Phuoc Hung, "RE: Extension Request - Phuoc Hung Joint Stock Company-Branch 1; Supplemental RFI Response - Case 7809" dated September 18, 2023. See also CBP's email to Phuoc Hung, "EAPA 7809 - Extension of Time for Phuoc Supp RFI Response" dated August 30, 2023.

<sup>126</sup> See Legion's Letter, "RE: EAPA 7809 – Supplemental Request for Information Legion Furniture Inc. Response to Request for Information dated August 14, 2023" dated August 31, 2023 (Legion SRFI Response). Legion submitted its SRFI response August 29, 2023, but CBP rejected it, establishing September 5, 2023, as the deadline for Legion to resubmit its SRFI response. Legion resubmitted its SRFI response August 31, 2023. See also CBP's email to Legion, "EAPA 7809 - Rejection of Legion's SRFI response – PD" dated August 30, 2023

<sup>127</sup> See Legion SRFI at 10/39.

<sup>128</sup> See Legion SRFI Response 7-8/39 and Exhibit A.

<sup>129</sup> *Id.* at Exhibit B and 4-14 Legion MTF at Attachment 1.

<sup>130</sup> *Id.* at Exhibit B and Sagarit RFI response at 26-29.



Vietnamese-origin WF in its 7501s, Legion explained that it does not keep track of which companies produce its merchandise.<sup>131</sup> Legion stated:

Phuoc Hung Joint Stock Company-Branch 1 and Sagarit -Home Limited {sic.} are 99% of Legion{'s} products suppliers from Vietnam. Legion only ordered from V-Nonh Wood twice from last three years. Other factories like NEFS Furniture Vietnam Co., Ltd. Lin Ta Hsing Co. Ltd.; and {Supplier Y} may be under the trading company of Sagarit. *We don't pay attention on these. We order from Sagarit, but we didn't know which factory they use for production of our products {emphasis added} {sic.}*<sup>132</sup>

Legion also provided packing lists, proof of payment to its supplier (Sagarit), invoices from Sagarit, and emails documenting purchase negotiations for entries of WF with QSP attached that Legion declared as Vietnamese-origin. Sagarit was the beneficiary for each payment from Legion for these entries, and Sagarit received payment at a bank in [ **location** ].<sup>133</sup> Although the packing lists state that the country of origin for the completed WF is Vietnam, they only have Sagarit's name on them, not the name of any Vietnamese producers. Therefore, these packing lists gave no indication which Vietnamese factories produced the WF, or where those factories purchased their QSP. The bills of lading show Vietnamese ports as the places of receipt for the WF in these shipments, but Sagarit, a Chinese company, appears on the bills of lading as the shipper.<sup>134</sup> These documents indicate that the QSP, and possibly even the WF could be Chinese because Sagarit is registered in Hong Kong, but operates out of Jiangsu Province, China<sup>135</sup> and Sagarit previously told CBP in its first RFI response that it has no Vietnamese affiliates or any facilities in Vietnam.<sup>136</sup>

CBP asked Legion why it had previously imported [ # ] entries declared as QSP directly from China without paying AD/CVD duties and declaring both entries as Type 01.<sup>137</sup> Legion replied that "Legion provided invoice and PL {packing list} for clearing up the customs these are nature stone {sic.}, and none of them are quartz."<sup>138</sup> In response to CBP's request, Legion also provided 7501s, packing lists, bills of lading, POs, proof of payment to the suppliers, and commercial invoices, for these entries. These documents did not include the four cabinets styles Legion identified as including a quartz top and none of the documents use the term quartz. While these documents include ambiguous descriptions for some stone tops such as "WLF7040-30-WITH TOP", the packing lists and POs describe other stone tops with terms that identify the composition of attached stone as various types of natural stone, including marble. Therefore, these documents indicated that some stone tops described as natural stone were outside the scope of the *Orders*, but these documents did not provide a description of the mineral composition of all stone tops.<sup>139</sup>

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<sup>131</sup> See Legion SRFI at 10/39.

<sup>132</sup> See Legion SRFI Response at 7.

<sup>133</sup> *Id.* at Exhibits B and C.

<sup>134</sup> See Legion SRFI Response at Exhibits B and C.

<sup>135</sup> See Sagarit RFI Response at 3-5.

<sup>136</sup> See Sagarit RFI response a 1-5.

<sup>137</sup> *Id.* at 11/39.

<sup>138</sup> *Id.* at 9.

<sup>139</sup> *Id.* at Exhibit D.

Woodsland submitted its SRFI response on August 31, 2023.<sup>140</sup> Woodsland provided proof of payment to suppliers requested by CBP.<sup>141</sup> Woodsland also provided a copy of an audit of its facility conducted by U.S. customer [company name]. This document showed that “person{nel} who had a direct effect on the safety, quality, or legality of products, were not trained on risk assessment procedure.”<sup>142</sup> This audit report also included photographs of WF production inside Woodsland’s factory. However, there were no photographs showing the process of attaching stone to WF or any documents for the purchase of QSP.<sup>143</sup>

At CBP’s request, Woodsland also provided requisition forms for the withdrawal of stone countertops from inventory for production<sup>144</sup> and stone warehouse receipt from October through November 2022.<sup>145</sup> These documents show that Woodsland did not record the composition of its stone countertops in its inventory records during this period.<sup>146</sup>

Hong Khai submitted its SRFI response on September 5, 2023.<sup>147</sup> CBP asked Hong Khai to explain why it stated in its first RFI response that it “did not have export activity” even though the Importers declared Hong Khai as the manufacturer for WF imports. CBP also noted that Hong Khai told CBP in its first RFI response that it sold WF to Hong Kong-based Sagarit, which would constitute export sales for Vietnamese-base Hong Khai.<sup>148</sup> Hong Khai replied that “what Hong Khai means is that it has no direct exports of covered merchandise to the United States, and Hong Khai has no direct American customer for covered merchandise.”<sup>149</sup> Hong Khai further elaborated that it had sold \$[ # ] of QSP attached to wooden furniture to U.S. customers during the POI through Sagarit.<sup>150</sup>

Hong Khai also provided a monthly inventory of its QSP purchases and consumption of QSP, showing that it purchased [ # ] pieces of QSP and used [ # ] pieces of QSP in production. According to Hong Khai, Win Win was its [description] supplier of QSP during the POI and Sagarit was Hong Khai’s [description] direct customer for WF with QSP attached during the POI.<sup>151</sup> Hong Khai further stated that “[a]fter Hong Khai purchased the QSP from {Win Win}, Sagarit will [description of transactions between Hong Khai and Sagarit]”<sup>152</sup>

CBP also requested the original bills of lading, customer POs, customer contracts, order confirmations, inspection certificates, mill certifications (if applicable), and certificates of origin for four shipments (identified by master bill of lading number). CBP systems identified Hong

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<sup>140</sup> See Woodsland’s Letter, “RE: EAPA CONS. CASE 7809 – Response to Supplemental Request for Information” dated August 31, 2023 (Woodsland SRFI Response).

<sup>141</sup> *Id.* at 31-34/36 of the narrative response.

<sup>142</sup> *Id.* at Attachment 1.

<sup>143</sup> *Id.* at Attachment 1.

<sup>144</sup> *Id.* at Attachment 3.

<sup>145</sup> *Id.* at Attachment 4.

<sup>146</sup> *Id.* at Attachments 3 and 4.

<sup>147</sup> See Hong Khai’s Letter, “Re: Hong Khai Wood Company, Ltd, Response to Follow-Up Questions; Enforce and Protect Act (EAPA) Investigation EAPA Cons. Case 7809” dated September 5, 2023 (Hong Khai SRFI Response).

<sup>148</sup> See Hong Khai SRFI at 11/37.

<sup>149</sup> See Hong Khai SRFI Response at 4.

<sup>150</sup> *Id.* at 4 and Exhibit S-2.

<sup>151</sup> *Id.* at S-5.

<sup>152</sup> *Id.* at 5.

Khai as the manufacturer of the goods in these shipments, bill of lading numbers [ # ], [ # ], and [ # ].<sup>153</sup> Hong Khai provided the sales documents for [ # ] which indicated that the shipment included WF with the Legion SKU code [ # ],<sup>154</sup> one of the models identified by Legion as having a QSP top.<sup>155</sup> The documents provided by Hong Khai for this shipment did not include a country of origin certificate.<sup>156</sup> Hong Khai further stated that it did not produce the merchandise for bill of lading numbers [ # ], and [ # ].<sup>157</sup>

Sagarit also submitted its RFI response on September 5, 2023.<sup>158</sup> Sagarit explained that it had [ description] as its Shanghai-based affiliate prior to [ date ], when Sagarit changed its name to Sagarit U-Home Ltd. However, Sagarit explained that it is a separate legal entity from its Shanghai-based affiliate and both affiliates maintained separate bank accounts before and after Sagarit’s name change.<sup>159</sup>

CBP also noted that Sagarit had stated in its first RFI response that Sagarit and its Suzhou, China-based affiliate sell stone countertops and ceramic sinks, and CBP asked Sagarit to provide a list of all Vietnamese companies that have purchased stone countertops and the type of stone sold to each Vietnamese company.<sup>160</sup> In response, Sagarit provided a table that identified [ # ] Vietnamese companies that Sagarit had supplied with stone countertops, including Hong Khai, Supplier Y, Stone Supplier 2, and Supplier L. Sagarit stated that it supplied these customers with “engineered stone” but did not indicate the composition of this stone. The table also indicated that Supplier Y is no longer operational.<sup>161</sup>

At CBP’s request, Sagarit provided a table showing the quantity of stone Sagarit and its affiliates sold to Hong Khai during each month of the POI, with a description of the type of stone sold, the name of the Sagarit affiliate that sold the stone, and the quantity sold. This table indicated that Sagarit and Affiliate HK affiliate sold [ # ] pieces of “engineered stone” to Hong Khai without any indication of the composition of this stone during the POI.<sup>162</sup>

Sagarit also provided a table showing all purchases of stone from Hong Khai, which indicated that it purchased [ # ] pieces of QSP from Hong Khai during the POI.<sup>163</sup> Notably, this is a greater quantity of QSP than the [ # ] pieces of QSP Hong Khai reported buying from Win Win.<sup>164</sup> This table also indicated that Sagarit and its Suzhou, China-based affiliate purchased from Hong Khai [ # ] pieces of “engineered stone” but Sagarit’s response did not specify the composition of this stone.<sup>165</sup>

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<sup>153</sup> See Hong Khai SRFI at 13/37.

<sup>154</sup> *Id.* at Exhibit 8.

<sup>155</sup> See Legion 1RFI Response at 1, 11, and Exhibit D.

<sup>156</sup> See Hong Khai SRFI Response at 9 and Exhibit 8.

<sup>157</sup> *Id.* at 9.

<sup>158</sup> Sagarit’s Letter, “Re: Sagarit U-Home Limited , Response to Follow-Up Questions; Enforce and Protect Act (EAPA) Investigation EAPA Cons. Case 7809” dated September 5, 2023 (Sagarit SRFI Response).

<sup>159</sup> *Id.* at 1-2.

<sup>160</sup> See Sagarit SRFI at 11/39.

<sup>161</sup> See Sagarit SRFI response at 4 and Exhibit 2.

<sup>162</sup> *Id.* at Exhibit 1, tab 3-a.

<sup>163</sup> *Id.* at Exhibit 1, tab 3-b.

<sup>164</sup> See Hong Khai SRFI Response at Exhibit S-5 and Sagarit SRFI Response at Exhibit 1.

<sup>165</sup> See Sagarit SRFI Response at Exhibit 1.

Additionally, Sagarit provided a table which indicated that it sold [ # ] pieces of QSP to Legion during the POI.<sup>166</sup>

CBP asked Sagarit to identify all shipments of QSP to the U.S. during the POI.<sup>167</sup> Sagarit responded by providing a list indicating that it sold Legion [ # ] shipments of QSP to Legion and stated that Win Win produced all the QSP it sold to Legion. Sagarit also identified [ # ] U.S. customers in addition to Legion, to whom it sold QSP. Sagarit did not identify Vanity as one of them.<sup>168</sup>

Vanity submitted its SRFI response September 6, 2023.<sup>169</sup> Vanity provided a list of all entries of WF with stone countertops with the stone composition, the value and volume of the stone in each entry, the manufacturer of the WF, and each manufacturer's stone supplier. The list showed that Vanity imported WF with attached stone countertops from Woodland, Hong Khai, Phuoc Hung-B1, and You Chuang. The list showed that none of the stone Vanity imported attached to WF was QSP, and identified the composition of most stone as [description].<sup>170</sup> Vanity further stated that all the stone it purchased from Phuoc Hung-B1 was produced by Chinese Stone Supplier 1 or Chinese Stone Supplier 4; all the stone it purchased from Woodland was produced by Vietnamese Stone Supplier 2, Chinese Stone Supplier 1, and Chinese Stone Supplier 3; all the stone purchased from Hong Khai was supplied by [ company name ] (Chinese Stone Supplier 5) and [ company name ] (Chinese Stone Supplier 6); and all the stone from You Chuang was produced by [ company name ] (Chinese Stone Supplier 7).<sup>171</sup>

CBP also asked Vanity to identify the composition of stone tops sold as "phoenix stone" and Vanity responded that "[ description of composition of phoenix stone ]."<sup>172</sup> Stone with this composition would be outside the scope of the *Orders*.<sup>173</sup> CBP also asked Vanity why several models of its WF appeared on the websites of third party sellers and were described as having quartz tops, including VA3136-G, VA3112-G, VA1060-DE, VA3124-W. CBP asked Vanity to provide all POs, correspondence documenting at least one sale of each of these types of WF to Vanity's customers and advertising brochures, or other advertisements on Vanity's website describing these types of WF.<sup>174</sup> Vanity responded that it had never provided third party sellers with any documents claiming that its WF had quartz attached and stated that it did not know why the third party sellers described the merchandise that

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<sup>166</sup> *Id.* at Exhibit 3.

<sup>167</sup> *See* Sagarit SRFI at 12/39.

<sup>168</sup> *Id.* at 7 and Exhibit 8.

<sup>169</sup> *See* Vanity's Letter, "Re: EAPA Cons. Case 7809 Vanity Art LLC Supplemental Response to Request for Information" dated September 6, 2023 (Vanity SRFI Response). CBP rejected Vanity's September 6, 2023, SRFI response submission due to incorrect bracketing of business confidential information and documents in a foreign language without English translations. *See* CBP's email to Vanity, "Rejection of Vanity Art's SRFI response" dated September 7, 2023. Vanity resubmitted its SRFI response on September 11, 2023, but kept the September 6, 2023, date of their original SRFI submission on the resubmitted documents.

<sup>170</sup> *Id.* at 2-3 and Exhibit K.

<sup>171</sup> *Id.* at Exhibit K.

<sup>172</sup> *Id.* at 5.

<sup>173</sup> *See* the *Orders*.

<sup>174</sup> *See* Vanity SRFI at 12/38.

way. Vanity also acknowledged that it runs the public website of Home Beyond. Vanity further clarified that:

Internally, Vanity Art personnel involved in marketing have from time to time used the term “quartz” as a shorthand reference to signify countertops that are composed of ‘a hard stone top.’ Such tops do not, however, incorporate actual quartz material. Rather, they are manmade/artificial countertops that are fabricated from crushed stone (primarily calcium carbonate) with a resin binder and pigment.<sup>175</sup>

Vanity also provided the requested documents, which showed that Vanity did not claim that these models of WF had quartz attached in any correspondence or documents to its customers.<sup>176</sup>

Phuoc Hung-B1 submitted its SRFI response September 20, 2023.<sup>177</sup> Phuoc Hung-B1 explained that it is owned by its affiliate, PHJSC, another WF producer. Phuoc Hung-B1 provided the business registration for this affiliate.<sup>178</sup> Phuoc Hung-B1 also stated that it had imported [ # ] shipments of stone tops from China during the POI and provided a list showing the date of importation, the supplier’s name, the quantity and value of imported stone, the date of importation into Vietnam, and a description of the type of stone. Most of its importations were described as “marble” or “artificial stone” but there is no information about the composition of the artificial stone.<sup>179</sup> Phuoc Hung-B1 also stated that it “has not purchased any stone material domestically during the POI.”<sup>180</sup>

CBP sent SRFIs to NEFS and Supplier L, with response deadlines of September 8, 2023.<sup>181</sup> CBP sent You Chuang and Fusion Vina supplemental RFIs on September 13, 2023, with September 20, 2023, response deadlines.<sup>182</sup> On September 18, 2023, CBP also sent a supplemental RFI to Supplier A with a response deadline of September 25, 2023.<sup>183</sup> CBP did not send SRFIs to V-Nonh or Supplier 6.

### Legion Small Suppliers

NEFS furniture submitted its SRFI response on September 12, 2023.<sup>184</sup> The company told CBP that it did not issue a certificate of origin for any of the WF it shipped to Legion and did not

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<sup>175</sup> See Vanity SRFI Response at 7.

<sup>176</sup> *Id.* at Exhibit H.

<sup>177</sup> See Phuoc Hung-B1’s Letter, “Re: EAPA Cons. Case 7809 Phuoc Hung Joint Stock Company – Branch 1 Supplemental Response to Request for Information dated August 18, 2023” dated August 20, 2023 (Phuoc Hung-B1 SRFI Response).

<sup>178</sup> *Id.* at 2-3 and Exhibit A.

<sup>179</sup> *Id.* at 5 and Exhibit B.

<sup>180</sup> *Id.* at 6.

<sup>181</sup> See CBP’s Letter to NEFS, “RE: EAPA CONS. CASE 7809 - Request for Information” dated September 1, 2023 (NEFS SRFI) and CBP’s letter to Supplier L, “RE: EAPA CONS. CASE 7809 - Request for Information” dated September 1, 2023 (Supplier L SRFI).

<sup>182</sup> See CBP’s letter to You Chuang, “RE: EAPA CONS. CASE 7809 - Request for Information” dated September 13, 2023 (You Chuang SRFI) and CBP’s Letter to Fusion Vina, “RE: EAPA CONS. CASE 7809 - Request for Information” dated September 13, 2023 (Fusion Vina SRFI).

<sup>183</sup> See CBP’s Letter to supplier A, “RE: EAPA CONS. CASE 7809 - Request for Information” dated September 18, 2023 (Supplier A SRFI).

<sup>184</sup> See NEFS’ Letter, “RE: EAPA CONS. CASE 7809 - Supplemental Request for Information” (NEFS SRFI Response). CBP extended the deadline for NEFS to submit its SRFI response until September 12, 2023, by email. See CBP’s email to NEFS, “RE: EAPA 7809 - Supplemental Request for Information” dated September 8, 2023.

obtain origin certificates for the attached stone tops.<sup>185</sup> NEFS further stated that it imported [ **merchandise description** ] from Chinese Stone Supplier 2.<sup>186</sup> NEFS also provided Vietnamese customs import declarations for its importation of the stone tops, showing that they are described as “marble top, using for wooden furniture it will be attached with table top and bathroom vanity {sic}.”<sup>187</sup>

Supplier L submitted its SRFI response on September 8, 2023.<sup>188</sup> The company confirmed that it has [ **description** ] factory, located in Vietnam.<sup>189</sup> Supplier L also provided a list of SKU numbers it produced for Legion, which did not include any of the SKU numbers Legion identified as having quartz tops.<sup>190</sup>

### Vanity Small Suppliers

Fusion Vina submitted its SRFI response September 25, 2023.<sup>191</sup> Fusion Vina stated that it did not obtain certificates of origin for the shipments it sent to Vanity.<sup>192</sup> Fusion Vina also provided packing lists, Vietnamese customs export declarations, and sales confirmations, for sales of WF to Vanity, but these documents contained no information about any stone tops.<sup>193</sup>

You Chuang submitted its SRFI response September 25, 2023.<sup>194</sup> The company provided POs, packing lists, and commercial invoices for shipments to Vanity, as requested by CBP. These documents show that You Chuang supplied Vanity with WF described as having “engineered marble top.” You Chuang also provided country of origin certificates for its merchandise showing that the WF it sold to Vanity was produced in Vietnam. However, the country of origin certificates did not indicate where You Chuang purchased stone tops attached to WF.<sup>195</sup>

Supplier A submitted its SRFI response September 25, 2023.<sup>196</sup> CBP asked Supplier A if it was part of a group, and noted that a public website of the Green River Group (GRC),

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<sup>185</sup> *Id.* at 2.

<sup>186</sup> *Id.* at 10.

<sup>187</sup> *Id.* at 16-21.

<sup>188</sup> See Supplier L’s Excel spreadsheet and accompanying pdf documents, “Contents of Request for Information-7809” dated September 8, 2023 (Supplier L SRFI response).

<sup>189</sup> *Id.* at tab 1 “EAPA”.

<sup>190</sup> *Id.* at tab 5 “List of Code”.

<sup>191</sup> See Fusion Vina’s Letter, “EAPA Cons. Case 7809 Fusion Vina Company, Ltd. Supplemental Response to Request for Information dated September 13, 2023” dated September 25, 2023 (Fusion Vina SRFI Response). CBP extended Fusion Vina’s SRFI response deadline until September 25, 2023. See also CBP’s email to John Schoenig, counsel to Fusion Vina, “RE: Fusion Vina Co., Ltd. - Extension Request for Supplemental RFI - Case 7809” dated September 19, 2023.

<sup>192</sup> See Fusion Vina SRFI Response at 7/268.

<sup>193</sup> *Id.* at 145-167/268.

<sup>194</sup> See You Chuang’s Letter, “EAPA Cons. Case 7809 You Chuang Viet Nam Furniture Company, Ltd. Supplemental Response to Request for Information dated September 13, 2023” dated September 25, 2023 (You Chuang SRFI Response). CBP extended You Chuang’s response deadline until September 25, 2023, see CBP’s email to You Chuang, “RE: You Chuang Extension Request - RE: EAPA-7809 - Supplemental RFI for Fusion Vina and You Chuang - BC in the ATTACHMENT” dated September 19, 2023.

<sup>195</sup> See You Chuang SRFI Response at Exhibit C.

<sup>196</sup> See Supplier A’s Letter, “RE: EAPA CONS. Case No. 7809: Response to Questions Based on Supplier A’s First RFI Response” dated September 25, 2023 (Supplier A SRFI Response).



www.greenriverwood.com/factories/ listed Supplier A, with Supplier A's address, as an affiliate.<sup>197</sup> Supplier A responded:

[ **Company Name** ] confirms that it is not part of the GRG or any other group. As far as we know, there is no registered company called the Green River Group.

Before the equity change in July 2020, the old [ **Company Name** ] and some other furniture companies jointly hired the Master Home team to be responsible for brand publicity. After the new parent company took over the operation of [ **Company Name** ], it did not continue to hire the Master Home team anymore. The public website found by CBP was established in 2018, and the information has not been updated in time. [ **Company Name** ] did not know the existence of this website until it received the questionnaire, and it has tried to contact the Master Home team to update the information in accordance with the current facts.<sup>198</sup>

Instead, Supplier A insisted that it is only affiliated with its parent company [ **company name** ], and provided the parent company's articles of incorporation showing that it is a [ **location** ]-domiciled company. The articles of incorporation do not indicate that this company owns Supplier A.<sup>199</sup>

CBP also sent a first RFI to Win Win on September 6, 2023, with a September 22, 2023, response deadline.<sup>200</sup> Win Win did not submit a response to this RFI.

### *Second Supplemental RFIs*

On September 22, 2023, CBP sent Legion a second SRFI with a September 28, 2023 response deadline.<sup>201</sup> Legion submitted its response September 26, 2023.<sup>202</sup> CBP noted that in Exhibit B of Legion's SRFI response, it identified the manufacturer of entry number [ **#** ]2372 and entry number [ **#** ]0924 as Sagarit, but had previously declared the manufacturer of these entries as Phuoc Hung-B1 and Supplier Y, respectively. CBP also noted that Sagarit told CBP in its RFI responses that it is not a manufacturer of wooden furniture or QSP. CBP asked Legion to explain this discrepancy.<sup>203</sup> Legion responded that "Legion is doing business with Phuoc Hung Joint Stock Company-Branch 1 and Sagarit U-Home Ltd. So we don't know any of [ **company name** ] which under Sagarit {sic}."<sup>204</sup> This statement explicitly acknowledged that at time of entry, Legion made no effort to identify the manufacturers of its WF, much less the origin of the QSP these WF manufacturers incorporated into some of Legion's WF.

When asked what documents Sagarit provided Legion at time of entry to identify the country of origin of QSP attached to Legion's WF, Legion stated that it only received invoices, packing lists

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<sup>197</sup> See Supplier A SRFI at 9/33.

<sup>198</sup> See Supplier A SRFI Response at 5/108.

<sup>199</sup> See Supplier A SRFI Response at 6/108 and Exhibit 1.

<sup>200</sup> See CBP's Letter to Win Win, "RE: EAPA CONS. CASE 7809 – Supplemental Request for Information" dated September 6, 2023.

<sup>201</sup> See CBP's Letter to Legion, "RE: EAPA 7809 – Supplemental Request for Information" dated September 22, 2023 (Legion SRFI2).

<sup>202</sup> See Legion's Letter, "RE: EAPA 7809 – Supplemental Request for Information" dated September 26, 2023 (Legion SRFI2 Response).

<sup>203</sup> See Legion SRFI2 at 10/34.

<sup>204</sup> See Legion SRFI2 Response at 8.

and bills of lading, all with Sagarit's information.<sup>205</sup> Legion also furnished examples of bills of lading and packing lists for shipments of WF with QSP attached from Sagarit to Legion. None of these documents indicated where the WF was manufactured, or the source of the QSP attached.<sup>206</sup> Legion also elaborated that:

Legion always places order to Sagarit U-Home Limited directly, we don't know they are {a} trading company. We know they have 2-5 manufacturers to make our products, so don't know Sagarit relationships with these manufacturers {sic}. Legion *didn't ask* and Sagarit didn't share this information which manufacturer processes Legion's products {emphasis added}.<sup>207</sup>

This statement further constitutes an admission that Legion did not know where its QSP was sourced and made no effort to ascertain where its QSP was produced at time of entry.

Legion also stated that it obtained the name and address of Win Win, raw material purchase records for Win Win, and photographs of Win Win's factory "following the request from CBP to Sagarit for {} proving the quartz tops are made in Vietnam {sic}."<sup>208</sup> This indicates that Legion did not request these documents at the time of entry, but only reached out to Sagarit for information about its QSP supplier after receiving CF-28s or RFIs from CBP.

CBP also asked Legion why there was a discrepancy in the value of the QSP in entries listed in Exhibit G of Legion's IRFI response, compared with Exhibit B of Legion's SRFI response.<sup>209</sup> Legion responded that:

When Legion answered the question at the beginning {in its first RFI response}, we used 20% of the amount for the whole unit as quartz tops cost. So Exhibit G of its SRFI response came up with uncorrected amounts. Later on, we asked Sagarit the cost of the quartz tops, and got the corrected amounts on Exhibit B of its SRFI response.<sup>210</sup>

This indicates that Legion did not even know the value of the QSP it purchased from Sagarit.

On October 6, 2023, CBP sent Hong Khai a second SRFI asking Hong Khai to provide electricity bills from its local utility for the period from February 1 to July 1, 2022, attendance records for this period, and proof of payment to its utility provider and employees for this period. The response deadline was October 13, 2023.<sup>211</sup> Hong Khai submitted its response and provided the requested documentation on October 13, 2023. However, CBP rejected this submission on October 16, 2023, and established a deadline of October 19, 2023, for Hong Khai to resubmit.<sup>212</sup> Hong Khai resubmitted its response October 19, 2023.<sup>213</sup>

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<sup>205</sup> *Id.* at 8.

<sup>206</sup> *Id.* at 8, Exhibit C, and Exhibit D.

<sup>207</sup> *Id.* at 8.

<sup>208</sup> *Id.* at 8 and Exhibit E.

<sup>209</sup> *See* Legion SRFI2 at 10/34.

<sup>210</sup> *See* Legion SRFI2 Response at 8-9.

<sup>211</sup> *See* CBP's Letter to Hong Khai, "RE: EAPA CONS. CASE 7809 - Request for Information" at 10/34.

<sup>212</sup> *See* CBP's email, "rejection of Hong Khai Wood Company's" dated October 16, 2023.

<sup>213</sup> *See* Hong Khai's Letter, "Hong Khai RFI 2023.10.19" dated October 19, 2023.

On September 26, 2023, CBP sent Supplier A another supplemental RFI with a September 29, 2023, response deadline. CBP pointed out that Supplier A provided POs to its raw material supplier in Supplier A's 1RFI response, with the GRG's name on them. CBP then asked why Supplier A issued POs with the GRG's name on them, even though Supplier A claimed in its September 25, 2023, SRFI response that it had never heard of the GRG.<sup>214</sup> Supplier A submitted its response October 2, 2023, and stated:

[Company Name] knew there is a name called the Green River Group from Master Home team, but Green River Group is not a registered company or group, it is just like a marketing name according to Master Home team. As we answered in September 25, 2023 response to the SRFI that [Company Name] hired Master Home team to promote our brand before the equity change in July 2020, [Company Name] had a large quantity of printed purchase Orders with the logo having Green River Group on it before July 2020, and [Company Name] new management team is not aware of that logo, so [Company Name] is now still using the stock of purchase orders with that logo, but we realize it is not proper now and will change the logo to [Company Name]'s own logo {...} {sic}.<sup>215</sup>

#### *Additional Research by CBP*

#### Public-Source Research on Supplier A and the GRG

CBP found a public website showing that the GRG lists an affiliated company with an almost identical name to Supplier A's on its website, with an almost identical logo to Supplier A's.<sup>216</sup> Notably, this GRG affiliate has an address, fax number and phone number identical to the address, fax number and phone number found on POs Supplier A provided to CBP with its first RFI response.<sup>217</sup> This indicates that Supplier A likely made a false statement to CBP when the company claimed that it has no affiliation with the GRG. This public website also indicates that the GRG is a Chinese-based WF manufacturer with factories and/or affiliates in Vietnam, Malaysia, and several Chinese provinces.<sup>218</sup>

#### Sampling and Chemical Analysis of Stone Samples

CBP collected samples from countertops attached to WF imported by the Importers during the investigation and sent the samples to CBP laboratories for chemical analysis of the countertops' mineral composition. CBP sampled countertops from Vanity entry numbers [ # ]7996, [ # ]2029, [ # ]2543, [ # ]4257, [ # ]0158, and [ # ]7394.<sup>219</sup> In

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<sup>214</sup> See CBP's Letter to Supplier A, "RE: EAPA CONS. CASE 7809 - Request for Information" dated September 26, 2023 (Supplier A SRFI2) at 9/33.

<sup>215</sup> See Supplier A's letter, "RE: EAPA CONS. CASE NO. 7809: Response to Questions Based on Supplier A's First RFI Response" dated October 2, 2023. CBP extended the deadline for Supplier A's response until October 2, 2023, See CBP's email to Supplier A, "RE: 2nd Supplemental RFI" dated September 30, 2023.

<sup>216</sup> See CBP Memorandum, "EAPA 7809 – Adding Public Information about the Green River Group to the Administrative Record" dated September 27, 2023 (GRG Memo).

<sup>217</sup> *Id.* and Supplier A 1RFI response at 300 to 301, 327-328, and 334-340.

<sup>218</sup> See GRG Memo.

<sup>219</sup> See CBP Memorandum, "EAPA 7809 – Adding Lab Report for Entry -7996 to the Administrative Record" dated August 21, 2023; CBP Memorandum, "EAPA 7809 – Adding Laboratory Analysis Report for Entry -2029 to the Administrative Record" dated September 5, 2023; CBP Memorandum, "EAPA 7809 – Adding Lab Report for Entry

total, CBP collected and analyzed stone samples from [#] different models of Vanity’s WF (identified by SKU number). CBP laboratories determined that each of the sampled countertops imported by Vanity in these entries consisted of ceramic, calcium carbonate, or other materials outside the scope of the *Orders*.<sup>220</sup>

CBP also sampled countertops attached to WF imported by Legion in entry numbers [ # ]9413, [ # ]9363, [ # ]2674, [ # ]1617,<sup>221</sup> and [ # ]3959 (-3959).<sup>222</sup> CBP laboratories discovered that one of countertops attached to a model of WF with SKU number [ # ] in entry number -3959 consisted of artificial stone predominantly quartz, with a resin binder. This falls within the scope of the *Orders*.<sup>223</sup> CBP collected samples from a total of [ # ] different models of Legion’s WF identified by separate SKU numbers. All pieces of stone CBP sampled from entries other than -3959 consisted of calcium carbonate, marble, or other materials outside the scope of the *Orders*.<sup>224</sup>

### Extension of Determination as to Evasion

On October 20, 2023, CBP extended the deadline to make a determination as to evasion by 60 days, pursuant to 19 U.S.C. § 1517(c)(1)(B) and 19 C.F.R. § 165.22(c). Specifically, CBP noted that additional time was needed to make a determination as to evasion in this investigation because the complexity of the transactions to be investigated and the large number of suppliers made EAPA 7809 extraordinarily complicated.<sup>225</sup>

### *Verification and Contemporaneous Site Visits*

#### Hong Khai Verification

CBP conducted verification activities at Hong Khai from October 25 to October 28, 2023. Prior to verification, CBP sent Hong Khai an engagement letter outlining the planned agenda and identifying six preselected shipments, identified by master bill of lading number and corresponding to entries imported by Legion and Vanity. CBP requested that Hong Khai prepare sales traces consisting of all documents from the POs Hong Khai received from its customers for

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-2543 to the Administrative Record” dated August 21, 2023; CBP Memorandum, “EAPA 7809 – Adding Lab Report for Entry -4257 to the Administrative Record” dated August 21, 2023; CBP Memorandum, “EAPA 7809 – Adding Lab Report for Entry -0158 to the Administrative Record” dated August 21, 2023; and CBP Memorandum, “EAPA 7809 – Adding Laboratory Analysis Report for Entry -7394 to the Administrative Record” dated September 1, 2023 (collectively, Vanity Lab Report Memos).

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

<sup>221</sup> See CBP Memorandum, “EAP A 7809 - Adding Laboratory Analysis Report for Entry -9413 to the Administrative Record” dated September 1, 2023; CBP Memorandum “EAPA 7809 – Adding Laboratory Analysis Report for Entry -9363 to the Administrative Record” dated September 1, 2023; CBP Memorandum, “EAPA 7809 – Adding Lab Report for Entry -2674 to the Administrative Record” dated August 21, 2023; CBP Memorandum “EAPA 7809 – Adding Lab Report for Entry -1617 to the Administrative Record” dated August 21, 2023 (collectively, Legion Non-Quartz Lab Memos).

<sup>222</sup> See CBP Memorandum, “EAPA 7809 – Adding Laboratory Analysis Report for Entry -3959 to the Administrative Record” dated September 1, 2023 (Legion Quartz Lab Memo).

<sup>223</sup> *Id.* at Attachment 1 and Legion Non-Quartz Memos.

<sup>224</sup> See Legion Non-Quartz Memos.

<sup>225</sup> See CBP’s Letter to counsel and representatives of the parties to EAPA 7809, “Re: Notice of Extension of Determination as to Evasion – EAPA Cons. Case 7809” dated October 20, 2023 (Determination Extension Notice). See also 19 U.S.C. § 1517(c)(1)(B) and 19 C.F.R. § 165.22(c).

these goods, through the purchase of raw materials from Hong Khai's suppliers, the production of the goods and shipment to the United States for these six pre-selected shipments.<sup>226</sup> At Hong Khai, the CBP verification team reviewed pre-selected sales trace documents, reviewed additional sales traces selected on the spot, toured Hong Khai's facilities, and reviewed purchase orders, warehouse receipt slips, and warehouse consumption records for all Hong Khai's purchases of QSP from Win Win.<sup>227</sup>

CBP officials reviewed the POs Hong Khai used to order QSP from Win Win and compared these documents with Hong Khai's delivery notes for shipments of QSP that arrived at Hong Khai's facility. CBP also reviewed warehouse slips documenting the withdrawal of stone from Hong Khai's inventory for use in production of WF with attached stone, invoices from Win Win for payment, and bank transfers documenting proof of payment from Hong Khai to Win Win. Each purchase order Hong Khai issued to Win Win had a customer ID number indicating the ultimate U.S. customer and the customer's name. The POs also specified the dimensions and quantities of the QSP being ordered, with a description that included the SKU numbers for different models of Legion's WF on the POs where Legion was the ultimate customer. CBP officials observed that all POs for QSP to attach to Legion's WF listed SKU number [ # ] the first part of the SKU numbers for the models of WF Legion identified as incorporating QSP in its RFI responses. However, one of the POs that identified Legion as the ultimate customer also contained SKU numbers that did not match any SKU number Legion identified in its RFI responses as containing a QSP top.<sup>228</sup> Vanity was not identified as the ultimate customer on any POs Hong Khai sent to Win Win, which is consistent with Vanity's assertion that it never purchased QSP during the POI. The majority of POs from Hong Khai to Win Win identified another U.S. importer [ company name ] (US Importer A) as the ultimate customer.<sup>229</sup>

According to the delivery notes, Hong Khai received its first shipment of QSP with Legion SKU numbers and the customer ID for Legion on [ date ].<sup>230</sup> This is inconsistent with Legion's RFI responses and its customs entry declarations because Legion told CBP that it first imported an entry of WF manufactured by Hong Khai with QSP attached on [ date ], and told CBP that Win Win manufactured the QSP.<sup>231</sup> Hong Khai's POs show that it ordered a total of [ # ] pieces of QSP from Win Win but Hong Khai could only provide delivery notes for receipt of [ # ] pieces of QSP. Hong Khai delivery notes showed receipt of [ # ] pieces of QSP to fulfill Legion orders during the POI.<sup>232</sup> Notably, Hong Khai stated in its RFI Responses that it had purchased [ # ] pieces of QSP from Win Win during the POI. This is [ # ] more pieces of QSP than the quantity that Hong Khai ordered from Win Win and [ # ] more than the quantity Hong Khai could document (with delivery notes) that it received.<sup>233</sup> Therefore, these discrepancies indicate that Hong Khai could not provide documents to demonstrate that it purchased QSP exclusively from Win Win.

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<sup>226</sup> See CBP's Letter to Hong Khai, "EAPA CONSOLIDATED CASE 7809" dated October 17, 2023 (Hong Khai Verification Letter).

<sup>227</sup> See CBP's Verification Report, "Verification Report, Enforce and Protect Act Consolidated Case Number 7809" dated December 22, 2023 (Verification Report).

<sup>228</sup> See Hong Khai Verification Exhibit 1 at 38/43.

<sup>229</sup> *Id.*

<sup>230</sup> *Id.* at 23/43 and 38/48.

<sup>231</sup> See Legion 1RFI Response at Exhibit G.

<sup>232</sup> See Verification Report at Attachment IX and Hong Khai Verification Exhibit 1.

<sup>233</sup> See Hong Khai SRFI Response at Exhibit S-5 and compare with Verification Report at Attachment IX and Hong Khai Verification Exhibit 1.

Hong Khai could only provide [ # ] factory slips documenting that it withdrew [ # ] pieces of QSP from inventory for use in production. Therefore, Hong Khai records provided at verification indicate that it withdrew [ # ] fewer pieces of QSP for use in production than what Hong Khai reported in its RFI responses.<sup>234</sup> Notably, [ # ] of the pieces of QSP were backsplashes,<sup>235</sup> although all the QSP Hong Khai purchased from Win Win were quartz countertops, according to the POs.<sup>236</sup> This indicates that Hong Khai may have purchased QSP backsplashes from a source other than Win Win. Quartz backsplashes attached to WF are covered by the scope of the *Orders* if made in China.<sup>237</sup> The stone inventory withdrawal slips also identified some stone tops as “unspecified stone”, indicating that Hong Khai did not maintain records of the composition of all stone it attached to WF.<sup>238</sup>

While touring Hong Khai’s facility, CBP officials were told that US Importer A was the ultimate customer for the majority of the WF Hong Khai shipped to the US. CBP officials did not observe the process of attaching stone tops or backsplashes to WF, but Hong Khai company officials described the process and showed pallets of stone in the facility. One of these pallets had stone with markings “[description]” but when CBP officials asked Hong Khai employees what the composition of the stone was, they responded that they were unsure whether it was marble, quartz, or another type of stone.<sup>239</sup> Hong Khai officials confirmed that Hong Khai had no equipment for producing QSP, and its production facilities appeared to be the ones shown in pictures provided by Hong Khai and the Importers in CF-28 and RFI responses.<sup>240</sup>

When reviewing sales trace documents, CBP officials noted that the bills of materials (BOM) Hong Khai provided for each shipment were not the actual BOMs listing the inputs specifically used in production of the goods for the pre-selected shipments. Hong Khai explained that it could only provide BOMs for the most current models and could not provide BOMs for most production batches that fulfilled orders from the Importers. The BOM that Hong Khai provided for production of cabinets for Legion included materials for one item number 12, a cabinet with SKU number [ # ] inconsistently described the stone attached as “[description]” in one column, but “[description]” in a different column.<sup>241</sup> This indicates that Hong Khai does not keep consistent records of the composition of the stone it purchases from suppliers. SKU number [ # ] is one of the SKU numbers Legion identified for its furniture with QSP attached.<sup>242</sup>

Hong Khai company officials told CBP that some of the WF Hong Khai sold to the Importers was produced by Sen Ao, an affiliated company [ # ] percent owned by Hong Khai. According to Hong Khai, it subcontracted production to Sen Ao when Hong Khai could not produce enough WF to fulfill its orders. Hong Khai did not report this to CBP in its RFI responses.<sup>243</sup> Hong Khai company officials also provided CBP with bank statements at verification, even though the company had previously stated that in its RFI responses it did not have these bank statements.

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<sup>234</sup> See Hong Khai verification Exhibit 1 and compare with Hong Khai SRFI response at Exhibit S-5.

<sup>235</sup> See Verification Report at 5 and Hong Khai Verification Exhibit 5.

<sup>236</sup> See Hong Khai Verification Exhibit 1.

<sup>237</sup> See the *Orders*.

<sup>238</sup> See Hong Khai Verification Exhibit 5 at 2/4.

<sup>239</sup> See Verification Report at 4.

<sup>240</sup> *Id.* at 4 and Legion CF-28 response for entry -2027.

<sup>241</sup> *Id.* at 7 and Hong Khai Verification Exhibit 7.

<sup>242</sup> See Legion SRFI Response at 11.

<sup>243</sup> See Verification Report at 3.



When asked at verification by CBP officials why Hong Khai did not provide these bank statements in the RFI responses, the company stated that it did not understand the question asking for bank statements in the RFI. CBP subsequently added Hong Khai's bank statements to the administrative record through a memorandum to the file.<sup>244</sup>

CBP was unable to review two shipments identified by Legion in its list of entries containing QSP, entry [ # ]3123, corresponding to master bill of lading number [ # ] and entry [ # ]1888, corresponding to master bill of lading number [ # ] because they were not produced by Hong Khai.<sup>245</sup> Legion declared [company name] as the manufacturer of these entries in its 7501s, but subsequently told CBP in its RFI response that Sagarit was the manufacturer.<sup>246</sup> Both entries were included in the list of entries containing QSP Legion provided in its SRFI responses.<sup>247</sup> CBP selected entry number -3123 as a pre-selected shipment for review, but when CBP asked Hong Khai company officials to review sales trace documents for this shipment, Hong Khai said that it had not produced it. CBP officials also asked Hong Khai for sales trace documents related to the production of entry number -1888 as a surprise sales trace selected on the spot. After reviewing its records, Hong Khai told CBP that it did not produce the shipment. This is consistent with Hong Khai's first SRFI response because Hong Khai also told CBP in its SRFI response that it did not produce the goods in these shipments.<sup>248</sup> Sagarit company officials present at Hong Khai told CBP that the merchandise for both these entries were produced by Supplier Y.<sup>249</sup>

### Win Win Site Visit

While the CBP verification team was in the Tan Uyen area of southern Vietnam, CBP officials also conducted a site visit to Win Win's facility on October 25, 2023.<sup>250</sup> The factory looked like the photographs of Win Win's facility Hong Khai provided in its first RFI response.<sup>251</sup> CBP officials observed that the facility has a single production line for the manufacture of quartz slabs and at least [ # ] production lines for polishing, cutting and other finishing processes that would not remove QSP made in China from the scope of the *Orders*. Win Win company officials also told CBP that it takes over [ # ] hours to produce a single QSP slab, but CBP officials observed that it takes less than [ time period] to polish or cut each slab into a desired shape on each of the [ # ] finishing lines. This means that Win Win has the capacity to finish [ # ] QSP countertops for each new slab produced by Win Win because [ # ] multiplied by [ # ] is [ # ].<sup>252</sup> This information indicates that Win Win has considerably more capacity for finishing quartz slabs (operations that would not remove them from the scope of the *Orders*) than it does to produce quartz slabs, which would determine the country of origin for AD/CVD purposes.<sup>253</sup> The significant gap between Win Win's capacity to finish QSP compared

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<sup>244</sup> See CBP Memorandum, "EAPA 7809 – Adding Bank Statements to the Record" dated December 7, 2023 (Bank Statements Memo).

<sup>245</sup> See Hong Khai Verification Letter and Verification Report at Attachment VI.

<sup>246</sup> See Legion SRFI Response at Exhibit B.

<sup>247</sup> See Legion SRFI Response at Exhibit B.

<sup>248</sup> See Hong Khai SRFI Response at 9.

<sup>249</sup> See Verification Report at 7 and Attachment VI.

<sup>250</sup> See CBP Memorandum, "EAPA 7809 – Adding Site Visit to the Administrative Record" dated December 8, 2023 (QSP Site Visit Memo).

<sup>251</sup> See Hong Khai 1RFI at Exhibit IV-1.

<sup>252</sup> *Id.* at 1.

<sup>253</sup> See the *Orders*.

with its QSP production capacity also indicates that Win Win may source some QSP from other suppliers and finish the slabs in its facility.

While touring the QSP finishing building, CBP officials observed a piece of quartz slab marked [ **company name** ] (New Company). Win Win officials told the CBP verification team that its facility can only produce quartz slabs with a maximum width of [ # ] meters and therefore, were seeking a supplier of wider quartz slabs. Company officials stated that the slab with New Company's name marked on it was a sample. Win Win company officials further stated that New Company produces QSP in Vietnam, in the same region as the location of Win Win.<sup>254</sup>

When CBP asked Win Win officials if the company had ever sold QSP to Supplier Y, company officials told CBP that they had never heard of, much less sold QSP to supplier Y.<sup>255</sup> This is inconsistent with Legion's claims that the QSP in entries -3123 and -1888 was produced by Win Win because according to Sagarit company officials, the WF in these entries were produced by Supplier Y but Legion told CBP in its SRFI response that Win Win supplied the QSP.<sup>256</sup>

#### Drive-by Site Visit to New Company

CBP officials drove by the location of New Company and observed that the facility they visited had New Company's name on the front of the building. CBP officials also observed that there were large, open doors allowing them to see inside the facility. The facility appeared to be an empty warehouse, with no sign of raw materials, QSP inventory, or manufacturing equipment of any kind. CBP officials also noted that there were no employees present at the site except for a security guard. Another building on the site appeared to be an office building. This indicates that the facility is likely not a factory and that New Company does not produce QSP.<sup>257</sup>

#### Woodsland Verification

From October 30-31, 2023, CBP officials conducted verification at Woodsland. CBP officials requested that Woodsland prepare sales trace documents for four pre-selected shipments in the verification agenda sent October 23, 2023.<sup>258</sup> While at Woodsland's headquarters in Hanoi, Vietnam, CBP learned that Woodsland had removed all its stone inventory from the Hanoi facility and sent it to another facility in Tuyen Quang Province, Vietnam. Accordingly, several members of the verification team traveled to Tuyen Quang and toured that facility instead of the factory located near Woodsland's headquarters in Hanoi. While on the factory tour, CBP officials observed all stages of WF production except the stages where stone tops are attached to WF. CBP officials also examined Woodsland's remaining inventory of stone countertops and collected samples from several different types of stone countertop.<sup>259</sup> CBP laboratory analysis of

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<sup>254</sup> *Id.* at 1 and Attachment 1.

<sup>255</sup> *Id.* at 1.

<sup>256</sup> *See* Legion SRFI Response at Exhibit B.

<sup>257</sup> *Id.* at 2 and Attachment 3.

<sup>258</sup> *See* CBP's Letter to Woodsland, "EAPA CONSOLIDATED CASE 7809" dated October 23, 2023 (Woodsland Verification Agenda).

<sup>259</sup> *See* Verification Report at 11-12 and CBP Memorandum, "EAPA 7809 – Adding Lab Analysis of Woodsland Stone Samples to the Administrative Record" dated January 9, 2023 (Woodsland Tuyen Quang Lab Report Memo).

the stone samples collected at Woodsland’s Tuyen Quang facility subsequently determined that they were comprised of calcium carbonate, which are outside the scope of the *Orders*.<sup>260</sup>

Woodsland officials stated that the company only produced WF with stone attached for Vanity and needed more warehouse space at the Hanoi facility since Woodsland had ceased selling or producing WF for Vanity. Therefore, CBP officials reviewed documents recording the transfer of stone tops from the Hanoi facility to the Tuyen Quang facility, which showed that [#] pieces of stone were transferred, which matched the remaining quantity leftover in inventory from production.<sup>261</sup>

Review of Woodsland’s sales trace documents for entry [ # ]7924, corresponding to master bill of lading number [ # ] identified two stone suppliers, Chinese Supplier 3 and Vietnamese Stone Supplier 2. POs for this shipment from the U.S. customer were issued by Vanity.<sup>262</sup> The stone tops purchased for this shipment were described as “[description]”.<sup>263</sup> The purchase documents Woodsland provided for the purchase of stone countertops from its Chinese supplier did not specify the composition of the stone, but only identified the stone pieces by their dimensions.<sup>264</sup> This indicated that Woodsland did not keep track of the mineral composition of its stone countertops and could not determine from documents alone that the stone imported into Vietnam from China was not QSP.

#### Phuoc Hung-B1 Verification

CBP officials conducted verification at Phuoc Hung-B1 from November 1-2, 2023. CBP officials reviewed a copy of Phuoc Hung-B1’s stone inventory for the entire POI, along with invoices, sales contracts, POs, and commercial invoices. These documents show that Phuoc Hung-B1 imported a greater number of shipments of stone than it had stated in its RFI responses. Specifically, in Exhibit B of its SRFI response, Phuoc Hung-B1 stated that it had imported a total of [ # ] pieces of stone in [ # ] shipments but the documents Phuoc Hung-B1 provided at verification show that the company imported a total of [ # ] shipments.<sup>265</sup>

CBP also selected entry number [ # ]2372, corresponding to master bill of lading number [ # ] as a surprise sales trace. According to Legion’s SRFI response, this entry contained items with quartz tops made in Vietnam by Win Win.<sup>266</sup> Legion declared that [ company name ] was the manufacturer of this shipment on its 7501, although Legion subsequently told CBP in its RFI responses that Sagarit produced the merchandise in this entry.<sup>267</sup> However, company officials at Phuoc Hung-B1 told CBP officials that Phuoc Hung-B1 did not produce the goods in this shipment.<sup>268</sup>

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<sup>260</sup> See Woodsland Tuyen Quang Lab Report Memo at Attachment 1.

<sup>261</sup> See Woodsland Verification Exhibit 1 and Verification Report at 12.

<sup>262</sup> See Woodsland Verification Exhibit 4 at 3-10/306.

<sup>263</sup> *Id.* at 100/306.

<sup>264</sup> See Verification Report at 11 and Woodsland Verification Exhibit 3.

<sup>265</sup> See Phuoc Hung-B1 SRFI response at Exhibit B and Phuoc Hung-B1 Verification Exhibit 1.

<sup>266</sup> See Legion SRFI response at Exhibit B.

<sup>267</sup> See 4-14 Legion MTF at Attachment 1 and Legion SRFI response at Exhibit B.

<sup>268</sup> See Verification Report at 15.

CBP officials toured Phuoc Hung-B1's factory twice because CBP officials did not observe any wooden cabinet assembly operations except for polishing sanding, and other finishing operations during the first tour (from 9:44 to 11:12 AM on November 2, 2023). CBP also observed that during the first tour, there were only a handful of workers, and most equipment was unused. On the second tour of Phuoc Hung-B1's facility, from approximately 12:30 PM to 1:30 PM, CBP officials observed complete production of a limited number of wooden cabinets and observed that more workers were present.<sup>269</sup>

Phuoc Hung-B1 company officials stated that during the first tour, most workers were eating lunch, but company officials also told CBP that the factory usually shuts down from [ **time range** ], which does not explain why there appeared to be almost no workers or production before [ **time**].<sup>270</sup>

On both tours, CBP officials also observed that all Phuoc Hung-B1's remaining stone inventory was stored together without any organization or labels identifying the composition or origin of different pieces of stone and the pieces of stone were covered with cobwebs. Phuoc Hung-B1 did not show the process of attaching stone tops to any WF during either factory tour.<sup>271</sup> CBP officials observed that Phuoc Hung-B1 has no equipment to produce QSP and the photos of Phuoc Hung-B1's facility provided in RFI responses on CF-28 responses appear to be Phuoc Hung-B1's facility.<sup>272</sup> This is consistent with the information about Phuoc Hung's equipment provided in the CF-28 responses.

CBP officials also toured the factory of PHJSC, the parent company of Phuoc Hung-B1, according to RFI responses. CBP officials observed production of [ **description** ] and other [ **description** ] furniture at this facility. However, company officials told CBP that the facility's production specialized in producing [ **description** ] WF.<sup>273</sup> Company officials also stated that PHJSC's production was mainly focused on exports to the European market and CBP verifiers observed many boxes of furniture with the email address of a company with a "[ **description** ]" email address printed on the boxes. Company officials also told CBP that PHJSC and Phuoc Hung-B1 jointly purchased wood and [ **relationship description** ] labor between both facilities. CBP officials did not observe any stone attached to WF or any stone inventory at PHJSC, which is consistent with Phuoc Hung-B1's RFI responses because the company told CBP that PHJSC does not produce QSP or WF with QSP attached.<sup>274</sup>

CBP officials reviewed Phuoc Hung-B1's stone inventory records and noted that pieces of stone were only described by their dimensions, with no indication of the stone composition.<sup>275</sup> Sales traces traced the purchase of stone from Chinese suppliers (through sales contract rather than POs because Phuoc Hung-B1 did not issue POs to its suppliers) to the shipment of the goods. However, sales contracts, invoices, and other documents for Phuoc Hung-B1's stone purchases

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<sup>269</sup> *Id.* at 13.

<sup>270</sup> *Id.* at 13.

<sup>271</sup> *Id.* at 13.

<sup>272</sup> *Id.* at 13 and Attachment XII.

<sup>273</sup> *See* Verification Report at 13 and Attachment XII.

<sup>274</sup> *See* Verification Report at 13 and Attachment XII. *See also* Phuoc Hung-B1 SRFI Response at 4.

<sup>275</sup> *Id.* at 14 and Phuoc Hung-B1 Verification Exhibit 1.

describe all purchases of stone as “[description]” regardless of the descriptions on POs from the Importers.<sup>276</sup>

### Rebuttal Factual Information

Parties to the Investigation were granted 10 days to submit factual information in rebuttal to the memorandums placing the visit to Win Win and the Hong Khai bank statements on the record of the investigation. CBP reminded Parties of the ten-day opportunity on December 11, 2023.<sup>277</sup> On December 21, 2023, Vanity submitted rebuttal factual information.

Vanity stated that the piece of stone with New Company’s name on it that CBP observed at Win Win’s facility was only a sample and was the only sample Win Win has ever obtained from New Company. Vanity also claimed that New Company is “large-scale stone supplier with a single location of operation in Binh Duong province, Vietnam.”<sup>278</sup>

Vanity stated that it is common for Google Maps to incorrectly identify locations in Vietnam and submitted Google Maps search results showing that Google searches return two separate locations for New Company. Vanity also provided CBP with a news article showing that Google Maps mistakenly identified a major road in Ho Chi Minh City by an incorrect name in 2023.<sup>279</sup>

Vanity asserted that CBP did not observe any production equipment at New Company’s facility because CBP officials either went to an incorrect location that was not New Company’s facility, or looked inside a building that was not one of New Company’s production buildings.<sup>280</sup> Vanity also stated that New Company’s facility consists of five buildings and that the company’s normal operating hours are eight hours per day from Monday through Saturday. However, Vanity stated that New Company’s operating hours can vary.<sup>281</sup>

Vanity also stated that it had attached a video to its submission of rebuttal factual information purportedly showing QSP production at New Company. However, Vanity did not include this video with its submission.<sup>282</sup>

### **Analysis as to Evasion**

Under 19 U.S.C. § 1517(c)(1)(A), in order to reach a determination as to evasion, CBP must “make a determination, based on substantial evidence, with respect to whether such covered merchandise entered into the customs territory of the United States through evasion.”<sup>283</sup> “Covered merchandise” is defined as “merchandise that is subject to a CVD order... and/or an

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<sup>276</sup> See Verification Report at 16 and Phuoc Hung-B1 Verification Exhibit 3.

<sup>277</sup> See CBP Email, “new documents available in CMS Portal” dated December 11, 2023. See also QSP Site Visit Memo and Bank Statements Memo.

<sup>278</sup> See Vanity’s letter, “Re: EAPA Cons. Case 7809 Vanity Art LLC Response to December 8, 2023, File Memorandum” dated December 21, 2023 (Vanity Rebuttal Information) at 2.

<sup>279</sup> *Id.* at 4 and Exhibit B.

<sup>280</sup> See Vanity Rebuttal Information at 6.

<sup>281</sup> *Id.* at 5.

<sup>282</sup> *Id.* at 6. See also CBP’s Email to counsel to Vanity “Phone call regarding video upload to CMS – PD” dated January 3, 2023.

<sup>283</sup> See 19 U.S.C. § 1517(c)(1)(A). See also 19 C.F.R. § 165.27(a) (implementing 19 U.S.C. § 1517).

AD order.”<sup>284</sup> “Evasion” is defined as “the entry of covered merchandise into the customs territory of the United States for consumption by means of any document or electronically transmitted data or information, written or oral statement, or act that is material and false, or any omission that is material, and that results in any cash deposit or other security or any amount of applicable antidumping or countervailing duties being reduced or not being applied with respect to the covered merchandise.”<sup>285</sup> As discussed below, the record of this investigation contains substantial evidence supporting a determination that Legion entered covered merchandise into United States through evasion, resulting in the avoidance of applicable AD/CVD cash deposits or other security, while substantial evidence does not support such a determination with respect to Vanity.

### *Written Arguments and Responses to Written Arguments*

On January 9, 2024, Cambria submitted written arguments.<sup>286</sup> On January 18, 2024, Legion submitted its written arguments and on January 19, 2024, Vanity submitted written arguments.<sup>287</sup> Vanity submitted its response to the Alleger’s written arguments on January 24, 2024.<sup>288</sup> Cambria generally argued that the record supports an affirmative determination as to evasion with respect to both Importers. The Importers each generally made arguments only with respect to their own imports, but argued that the record does not support an affirmative determination as to evasion.

### Alleger’s Written Argument: Substantial Evidence that Both Importers Imported Chinese QSP

The Alleger, citing the Allegations, argues that “data regarding imports of merchandise into Vietnam show that the Vietnamese suppliers have been importing QSP from China to

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<sup>284</sup> See 19 C.F.R. § 165.1.

<sup>285</sup> *Id.*

<sup>286</sup> See Cambria’s Letter, “WRITTEN COMMENTS” dated January 9, 2024 (Cambria Written Argument). See also CBP Email, “RE: Vanity Art Extension Request - Case 7809” dated December 29, 2023. In this email, CBP extended the deadline for written arguments until January 9, 2024. CBP had previously established a deadline of January 5, 2023. See CBP Email, “EAPA 7809 - Verification Report and Written Arguments Deadline -PD” dated December 22, 2023. On September 22, 2023, CBP notified Parties to the Investigation that CBP was extending the deadline for written arguments due to verification, but would notify parties of the deadline at a later time. See CBP email, “EAPA 7809 – Extension of Written Arguments – PD” dated September 22, 2023 (1<sup>st</sup> Extension of Written Arguments). In this email CBP explained that “CBP intends to conduct on-sight verifications in Vietnam from October 25 through November 3, 2023, and is therefore, extending this deadline to allow Parties to EAPA 7809 to submit written arguments after CBP releases the verification reports to the Parties.”

<sup>287</sup> Vanity and Legion submitted written arguments on January 9, 2024, but CBP rejected them and established a deadline of January 12, 2024, for the Importers to resubmit. See CBP email, “EAPA 7809 - Rejecting Legion’s Written Argument Submission – PD” dated January 9, 2024, and “Rejecting Vanity Art’s Written Arguments – PD” dated January 9, 2024. CBP rejected Legion’s and Vanity written arguments resubmission again on January 16, 2024, and established a deadline of January 19, 2024, for them to resubmit. See CBP email “EAPA 7809 - 2nd Rejection Legion’s Written Argument Submission – PD” dated January 16, 2024, and CBP email “RE: Rejecting Vanity Art’s Written Arguments – PD” dated January 16, 2024. See also Legion’s Letter, “RE EAPA 7809 Legion Furniture Inc.’s Written Argument Investigation Concerning Evasion of the AD/CVD Order on QSP from China” dated January 12, 2024, but filed January 18, 2024 (Legion Written Arguments). Although Legion resubmitted its written argument on January 12, 2024, it kept the January 12, 2024, date on its filing. See also Vanity’s Letter, “Vanity Art Written Comments (Updated)” dated January 19, 2024 (Vanity Written Arguments).

<sup>288</sup> See Vanity’s Letter, “EAPA Cons. Case 7809 Vanity Art LLC Response to Alleger’s Written Argument Investigation Concerning Evasion of the Antidumping and Countervailing Duty Order on Quartz Surface Products from the China” dated January 24, 2024 (Vanity Response).



incorporate into the bathroom vanities.”<sup>289</sup> Cambria then argued that “when CBP verified the Vietnamese suppliers, it discovered that all three suppliers had failed to perform a test of the chemical composition of the stone they were reporting as being purchased from China” citing the verification report.<sup>290</sup>

### Vanity’s Response

Vanity argued that there “is not definitive support for the importation of quartz stone” by Vanity’s suppliers. Vanity argued that although the record contains Vietnamese Customs import clearance records for goods described as “artificial stone”, according to Vanity, the mineral composition of artificial stone “can be ANY substance (e.g., calcium carbonate or crushed sand from any other type of natural rock).”<sup>291</sup>

### CBP’s Position:

Although both Importers imported Chinese-origin artificial stone attached to Vietnamese WF, there is not substantial evidence that Vanity imported QSP. There is substantial evidence that Legion imported QSP. For both Importers, Sagarit and the Vietnamese suppliers did not maintain consistent records of the composition of the Chinese stone tops in their inventories. CBP finds that Vietnamese import declarations, shipment data provided in the Allegations, and the Vietnamese manufacturer’s RFI response indicate that Legion and Vanity have both imported Chinese-origin stone countertops.<sup>292</sup> However, an affirmative determination as to evasion requires substantial evidence that the Chinese stone countertops were QSP. CBP finds that there is substantial evidence that at least some of the Chinese-origin stone imported by Legion were QSP, but there is not substantial evidence that Vanity’s Chinese-origin stone was QSP for the following reasons:

- (1) Vanity and its suppliers have consistently maintained that Vanity’s stone was not QSP,<sup>293</sup> while Legion has acknowledged importing QSP.<sup>294</sup> Legion’s suppliers, Sagarit and Hong Khai, also confirmed that they sold QSP to Legion.<sup>295</sup>
- (2) Chemical analysis of stone samples analyzed by CBP laboratories confirmed that none of the samples of Vanity’s stone contained QSP,<sup>296</sup> but chemical analysis has confirmed that Legion imported QSP during the POI.<sup>297</sup>

Therefore, there is substantial evidence that both Importers imported Chinese-origin stone countertops, but only substantial evidence that Legion’s countertops were QSP as defined by the scope of the *Orders*. There is not substantial evidence that the Chinese-origin stone countertops imported by Vanity were QSP subject to the *Orders*.

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<sup>289</sup> See Cambria Written argument at 6.

<sup>290</sup> *Id.* at 6.

<sup>291</sup> See Vanity Response at 2.

<sup>292</sup> See Vanity allegation at Exhibit 9, Phuoc Hung RFI Response at 14, Woodsland Response at 5/62, and Hong Khai RFI Response at Exhibit IV-8.

<sup>293</sup> See Vanity 1RFI Response, Hong Khai 1RFI Response, Sagarit 1RFI Response, Phuoc Hung 1RFI Response, and Woodsland 1RFI Response.

<sup>294</sup> See Legion SRFI Response at Exhibit B.

<sup>295</sup> See Legion 1RFI Response, Hong Khai 1RFI Response, Sagarit 1RFI Response, Phuoc Hung 1RFI Response. Hong Khai stated that it did not have direct sales to Legion, but sold QSP made by Win Win attached to WF manufactured in Hong Khai’s facility.

<sup>296</sup> See the *Orders* and Vanity Lab Report Memos.

<sup>297</sup> See Legion Quartz Memo.

## Alleger's Written Argument: CBP Should Apply Adverse Inferences

The Alleger argued that “because multiple parties failed to cooperate during this investigation by providing complete responses to CBP, the agency should apply adverse inferences in reaching its final determination as to evasion.”<sup>298</sup> Cambria pointed out that Supplier Y failed to submit a timely response to CBP’s RFI and argued that “CBP should apply {adverse inferences} to Supplier Y by finding in its final determination that all shipments of merchandise by Supplier Y during the POI contain QSP subject to the AD/CVD orders.”<sup>299</sup>

Cambria also noted that Legion reported Hong Khai as the manufacturer of shipments CBP selected for sales traces at its verification of Hong Khai, but Hong Khai stated that it did not produce the merchandise in either shipment and Sagarit told CBP that Supplier Y produced it. Cambria further argued that “{f}ailure to apply {adverse inferences} against Legion would not prevent Legion and similarly situated importers from potentially benefiting from their lack of cooperation in EAPA investigations. Indeed, it would allow Legion and future importers to roll the dice on failing to report accurate data regarding their suppliers because they would know that, even if this failure were discovered by CBP, there would be no consequences for their behavior.”<sup>300</sup>

Cambria also stated that “Hong Khai also failed to cooperate to the best of its ability.” Cambria then identified several problems with Hong Khai’s documentation at verification, including:

- Hong Khai failed to disclose that it sometimes subcontracted from a certain company when it did not have the capacity to fulfill its orders. This failure prevented CBP from verifying whether the merchandise in these orders contained QSP.
- During the facility tour, when asked what the material composition of the stone type in the pallet was (*i.e.*, quartz, marble, *etc.*), Hong Khai officials stated that they did not know what type of stone it was.
- CBP officials could not tie Hong Khai’s purchases of quartz to its use of purchased quartz to fulfill Legion’s orders.
- In its RFI response, Hong Khai stated that during the POI it did not export to the U.S. and was only a producer, but during verification CBP confirmed that Hong Khai fulfilled orders for Legion and another U.S. importer not named in the Allegations.
- The bill of materials (“BOMs”) provided by Hong Khai during verification were not the actual BOMs for the pre-selected shipments. The BOMs provided reflected only current models and therefore could not be relied upon to trace the materials used in the production of the surprise and pre-selected shipments. CBP could not tie the BOM to a production run and they did not correspond to the type of stone used in the production batch. It was therefore not possible to infer the material composition of the stone used to make Hong Khai’s cabinets and vanities based on the descriptions in the bills of materials.<sup>301</sup>

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<sup>298</sup> See Cambria Written Argument at 5.

<sup>299</sup> *Id.* at 8.

<sup>300</sup> *Id.* at 9.

<sup>301</sup> *Id.* at 10.

Cambria further argued that “{t}hese numerous reporting errors and discrepancies rendered Hong Khai’s reporting information unreliable and unverifiable. As a result, CBP should apply adverse inferences to find that all shipments of merchandise by Hong Khai to the Importers during the POI include QSP covered by the AD/CVD orders.”<sup>302</sup>

Additionally, Cambria cited CBP’s verification report to argue that CBP should also apply adverse inferences to Woodsland because:

Prior to the verification visit, CBP requested for Woodsland to gather information for pre-selected shipments covered in the RFIs. Woodsland had already provided this information to CBP in its RFI responses, but CBP wanted to observe if the company could reproduce the original documentation at the verification visit and verify whether any relevant data was omitted from the RFI responses. However, when the CBP team arrived, Woodsland did not have the supporting documents ready for CBP to verify.<sup>303</sup>

### Vanity’s Response

Vanity stated that “{w}e disagree that CBP was prevented from verifying whether merchandise {at Hong Khai} contained QSP in that:

1. Sen Ao was not involved in the production of the shipment sales traces selected by CBP{...}”<sup>304</sup>

Vanity also stated that the Hong Khai official, when asked about the composition of a stone pallet at verification, was unable to explain because “English is not the *lingua franca* of the production line. Once back in the factory office, however, the composition was reviewed and explained to CBP officials”.<sup>305</sup> Vanity also stated that Hong Khai not having bills of materials for each shipment does not constitute failure to cooperate because “Hong Khai had no reason to anticipate two years ago that CBP would be requesting such records.”<sup>306</sup>

Vanity stated that Woodsland cooperated with the investigation because:

Woodsland timely responded to CBP’s RFI and Supplemental RFI requests and provided all requested documents {...} Additionally, the fact that Woodsland personnel did not understand company procedures outside their designated roles does not suggest that the company’s documents are inaccurate.”

Vanity also pointed out that Vanity and all its suppliers provided complete responses to RFIs and SRFIs and there is “no basis in fact to apply an adverse inference.”<sup>307</sup> Vanity also argued that the EAPA statute and recent judicial reviews of EAPA investigations, including *All One God Faith, Inc. v United States* do not grant CBP the authority to apply adverse inferences against Vanity and its suppliers because they have acted to the best of their ability to cooperate with the investigation. Vanity reasserted that Vanity and its suppliers “provided CBP with

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<sup>302</sup> *Id.* at 11.

<sup>303</sup> *Id.* at 11.

<sup>304</sup> *See* Vanity Response at 4.

<sup>305</sup> *Id.* at 5.

<sup>306</sup> *Id.* at 7.

<sup>307</sup> *Id.* at 9-10.

virtually all of the requested information and in particular all information necessary to confirm that duty evasion did not occur.”<sup>308</sup>

#### CBP’s Position:

Supplier Y’s total failure to submit a timely RFI response warrants application of adverse inferences to make a determination as to evasion with respect to Supplier Y. However, Legion, Hong Khai, and Woodsland cooperated with the investigation. Legion, Hong Khai, and Woodsland submitted timely RFI responses.<sup>309</sup> Hong Khai and Woodsland also allowed CBP to conduct verification at their facilities, and provided information requested at verification.<sup>310</sup> Although Woodsland was under-prepared for verification when CBP officials arrived, Woodsland company officials eventually provided the requested documents and were able to explain them to CBP. Woodsland also gave CBP officials unfettered access to the Tuyen Quang facility where the company had transferred its stone countertops and even allowed CBP to obtain samples of the stone.<sup>311</sup> Therefore, application of adverse inferences with respect to Legion, Woodsland, and Hong Khai is not warranted.

#### Legion’s Written Argument: No Evidence that QSP Legion Imported was Chinese-Origin

Legion stated that “Legion has submitted more than thousand pages of documents to provide evidence of the QSP is made in Vietnam manufacturer Win Win Stone Co. Ltd. Also CBP has visited this manufacturer which made quartz stone in front of these CBP officers {sic.}.”<sup>312</sup> Legion further argued that “Cambria’s allegation that Legion imported vanities with quartz surface products from China is not supported with any evidence.”<sup>313</sup>

#### CBP’s Position:

Although there is evidence on the record that Win Win can produce QSP, there is also evidence on the record of the investigation that at least some of the WF Legion imported had QSP attached that was not made by Win Win. Hong Khai told CBP officials at verification that it did not produce the WF for entry numbers [ # ]3123 and [ # ]1888, even though Legion declared [company name] as [ description ] of both entries in its customs entries and told CBP in its RFI responses that Win Win produced the QSP for these entries.<sup>314</sup> Sagarit company officials present at Hong Khai told CBP that Supplier Y produced both shipments.<sup>315</sup> When CBP asked Win Win officials if they had ever sold QSP to Supplier Y, company officials told CBP that they had never even heard of, much less sold QSP to Supplier Y.<sup>316</sup> Therefore, Legion clearly imported QSP that was not produced by Win Win.

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<sup>308</sup> *Id.* at 11-12.

<sup>309</sup> See Legion 1RFI Response, Legion SRFI Response, Legion SRFI2 Response, Hong Khai 1RFI Response, Hong Khai SRFI Response, Woodsland 1RFI Response, Woodsland SRFI Response, and Verification Report.

<sup>310</sup> See Verification Report.

<sup>311</sup> See Verification Report, Woodsland Verification Exhibits, and Woodsland Tuyen Quang Lab Report Memo.

<sup>312</sup> See Legion Written Arguments at 7.

<sup>313</sup> *Id.* at 8.

<sup>314</sup> See Legion Receipt Report, 4-14 Legion MTF, and Legion SRFI Response at Exhibit B.

<sup>315</sup> See Verification Report at 6-7.

<sup>316</sup> See QSP Site Visit Memo.

### Legion's Written Argument: Not All Models of WF Listed on its Website with QSP Are Still Sold With QSP

Legion, citing Exhibit C of its SRFI response, further argued that it only imported quartz tops from China during the period from [date] until [date], before the *Orders* took effect. Legion then asserted that Cambria mistakenly filed its allegation against Legion based on Legion's outdated website. The Importer pointed out that the website still lists some models of WF with quartz tops that have been discontinued or the quartz replaced with other types of stone, citing to Exhibit C of Legion's SRFI.<sup>317</sup> Legion also argued that it only has four types of WF with quartz tops and all have quartz tops made in Vietnam.<sup>318</sup>

### CBP's Position

CBP has not found evidence that any of Legion's WF other than the four models identified in Legion's RFI responses contain QSP. Extensive sampling has shown that all items of WF Legion imported with a quartz top were one of the four models identified in Legion's RFI responses as containing QSP.<sup>319</sup> Legion has also provided packing lists from Sagarit that identify the type of stone attached to these four models, and only these four models, with terms such as "with quartz top".<sup>320</sup>

### Vanity's Written Argument: No Evidence that Vanity's Imports Contain QSP

Vanity argued that "{i}n response to the EAPA initiation and several Requests for Information ("RFI"), Vanity Art submitted extensive documentation evidencing that the subject vanities do not contain QSP and were manufactured in and shipped from Vietnam. {...} Furthermore, CBP selected numerous entries for testing and the results confirm the material composition is calcium carbonate, not quartz."<sup>321</sup> Vanity further argued that "the manufacturers' importation of "artificial stone" does not mean that the stone is quartz."<sup>322</sup> Citing the RFI responses, Vanity also stated that "Vanity Art's Vietnamese suppliers submitted extensive raw material records to CBP, none of which indicate that QSP is present in Vanity Art's imported merchandise."<sup>323</sup>

### CBP's Position:

The record evidence indicates that the stone imported by Vanity was outside the scope of the *Orders*, even if made in China. Vanity and its suppliers have consistently stated that all the stone Vanity imported with stone tops contained tops that were marble, calcium carbonate, or other surfaces outside the scope of the *Orders*.<sup>324</sup> After CBP collected samples from stone tops in Woodsland's leftover inventory of stone purchased to fulfill Vanity's orders, CBP laboratories

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<sup>317</sup> See Legion Written Arguments at 8-9.

<sup>318</sup> *Id.* at 12.

<sup>319</sup> See Legion Non-Quartz Lab Memos and Legion Quartz Lab Memo.

<sup>320</sup> See Legion SRFI2 at Exhibit C.

<sup>321</sup> See Vanity Written Arguments at 2.

<sup>322</sup> *Id.* at 3.

<sup>323</sup> *Id.* at 7.

<sup>324</sup> See Vanity RFI1 Response, Vanity SRFI Response, Hong Khai SRFI Response at Exhibit 1a, Sagarit 1RFI Response at 18 and Exhibits III-7a to III-7f, Sagarit SRFI Response, Woodsland RFI Response at 44/62, and You Chuang RFI Response at 20 and Exhibit M, Supplier A 1RFI Response at 21, and Supplier 6 RFI Response at 18 and Exhibit 10.

determined that none of the stone samples contained QSP.<sup>325</sup> CBP laboratories also determined that samples of stone Vanity imported attached to [ # ] different models of WF did not contain QSP.<sup>326</sup> In light of the consistent statements by Vanity and its suppliers, and the laboratory analyses of stone samples from Vanity’s imports and from the inventory at Woodsland, there is not substantial evidence that Vanity imported QSP during the POI.

#### Vanity’s Written Argument: Websites Describing Vanity’s WF With “Quartz” are Not Accurate

Vanity, citing the NOI, acknowledged that CBP found websites of third-party resellers advertising Vanity’s WF as having quartz components. However, Vanity argued that “{t}he references by the resellers {to the presence of quartz components in Vanity’s WF} are not accurate and do not reflect the actual mineral composition of the countertops.”<sup>327</sup> Vanity further argued that “CBP’s lab tests on Vanity Art’s models were consistent and conclusive in finding that none contained quartz.”<sup>328</sup>

#### CBP’s Position

Before the 90<sup>th</sup> day of the investigation, CBP relied on evidence from public websites in the absence of chemical analysis to determine that reasonable suspicion existed and therefore, interim measures were warranted pursuant to 19 C.F.R. § 165.24(a).<sup>329</sup> However, CBP subsequently collected samples of Vanity’s imported stone attached to [ # ] different styles of WF Vanity imported (identified by SKU number). CBP laboratories found none of the samples of Vanity’s stone contained quartz as defined in the scope of the *Orders*.<sup>330</sup> Notably, these samples included some of the same models advertised on third-party resellers’ websites with descriptions indicating that they had quartz countertops.<sup>331</sup> Therefore, there is not substantial evidence that Vanity imported QSP, in spite of the websites CBP found prior to NOI.<sup>332</sup> However, CBP laboratories confirmed that at least some of the stone tops Legion imported attached to WF contained QSP and this evidence supports an affirmative determination as to evasion with respect to Legion.<sup>333</sup>

#### Vanity’s Written Argument: Hong Khai Provided Proof that it only Sources QSP from Win Win

According to Vanity, Hong Khai provided CBP with “[company name] sales records, Hong Khai purchase records and Hong Khai inventory intake records” to substantiate that Hong Khai only purchased QSP from Win Win.<sup>334</sup>

#### CBP’s Position: The Records Hong Khai Provided at Verification do not Definitively Prove that All Hong Khai’s QSP was made by Win Win

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<sup>325</sup> See Verification Report at 10-11 and Woodsland Tuyen Quang Lab Report Memo.

<sup>326</sup> See Vanity Lab Report Memos.

<sup>327</sup> See Vanity Written Arguments at 10.

<sup>328</sup> *Id.* at 10.

<sup>329</sup> See 19 C.F.R. 165.24(a) and NOI.

<sup>330</sup> See the *Orders* and Vanity Lab Report Memos.

<sup>331</sup> See Vanity Lab Report Memos and Quartz Product Code Memo.

<sup>332</sup> See Vanity Lab Report Memos.

<sup>333</sup> See Legion Quartz Lab Memo.

<sup>334</sup> See Vanity Written Arguments at 15.



When CBP reviewed Hong Khai's inventory records at verification, CBP officials noted substantial discrepancies. Hong Khai could only provide factory slips for withdrawal of [ # ] pieces of QSP from inventory for use in production.<sup>335</sup> However, Hong Khai claimed in its RFI responses to have used [ # ] pieces of QSP in production, almost twice the number for which Hong Khai could actually provide withdrawal slips.<sup>336</sup> Notably, of the pieces of QSP Hong Khai could provide records documenting its withdrawal from inventory, [ # ] pieces of QSP were backsplashes.<sup>337</sup> This is inconsistent with Hong Khai's purchase documents because Hong Khai provided CBP with POs to Win Win for the purchase of quartz *countertops*, but not backsplashes.<sup>338</sup>

Further, Hong Khai could only provide POs for a total of [ # ] pieces of QSP purchased from Win Win, and could only provide delivery notices showing that [ # ] of these pieces of QSP were actually received.<sup>339</sup> Therefore, Hong Khai's records indicate that it received fewer pieces of QSP from Win Win than the [ # ] pieces it reportedly used in production.<sup>340</sup> Therefore, Hong Khai's records do not substantiate the claim that it only purchased QSP from Win Win.

Nonetheless, the record also indicates that Vanity did not import QSP from Hong Khai or any other supplier, although Legion imported QSP from Sagarit, including QSP components attached to WF purportedly made by Hong Khai.<sup>341</sup> Therefore, the discrepancies in Hong Khai's QSP inventory records compared with Hong Khai's and Legion's RFI responses support an affirmative determination as to evasion with respect to Legion, but not Vanity.

#### *Adverse Inference*

EAPA's regulations at 19 C.F.R. § 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 {...}"<sup>342</sup> Because Supplier Y failed to submit a timely response to CBP's request for information, despite the opportunities to respond described above, Supplier Y has not cooperated or complied with this investigation to the best of its ability.<sup>343</sup> Due to Supplier Y's non-response, CBP did not have information on the record about Supplier Y's source of quartz countertops. Therefore, CBP is selecting adverse inferences to make a determination as to evasion with respect to Supplier Y. The following record information indicates that quartz tops attached to WF manufactured by Supplier Y was likely Chinese-origin:

(1) Sagarit told CBP that it sold Chinese-origin stone countertops comprised of agglomerated stone to Supplier Y.<sup>344</sup>

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<sup>335</sup> See Verification Report at 5 and Hong Khai Verification Exhibit 5.

<sup>336</sup> See Hong Khai SRFI Response at Exhibit S-5 and compare with Hong Khai Verification Exhibit 5.

<sup>337</sup> See Verification Report at 5 and Hong Khai Verification Exhibit 5.

<sup>338</sup> See Hong Khai Verification Exhibit 1.

<sup>339</sup> See Verification Report at Attachment IX and Hong Khai Verification Exhibit 1.

<sup>340</sup> See Hong Khai SRFI Response at Exhibit S-5 and compare with Hong Khai Verification Exhibit 1.

<sup>341</sup> See Vanity Lab Report Memos and Legion Quartz Lab Memo.

<sup>342</sup> See 19 C.F.R. § 165.6(a). See also 19 U.S.C. § 1517(c)(3)(A).

<sup>343</sup> See Supplier Y RFI and Supplier Y Correspondence Memo.

<sup>344</sup> See Sagarit SRFI response at 4 and Exhibit 2.

- (2) When CBP visited Win Win's facility in Tan Uyen, Vietnam, Win Win company officials told CBP that they had never heard of, much less sold QSP to Supplier Y.<sup>345</sup>
- (3) No information on the record of this investigation identifies any Vietnamese source of QSP, except for Win Win.
- (4) CBP has found transshipment of Chinese QSP in past EAPA investigations,<sup>346</sup> and
- (5) Legion purchased all the WF produced by Supplier Y through Sagarit, a Hong Kong, China-based trading company.<sup>347</sup>

### *Analysis as to Evasion with Respect to Legion*

There is substantial evidence that the stone Legion imported attached to wooden furniture was QSP as defined by the scope of the *Orders*. Legion acknowledged importing QSP in its RFI responses<sup>348</sup> and CBP laboratories confirmed through chemical analysis of samples that at least some of the countertops Legion imported during the POI were comprised of agglomerated stone predominantly of quartz with a resin binder (*i.e.*, QSP).<sup>349</sup>

There is also substantial evidence that at least some of the QSP imported by Legion was Chinese-origin. At verification, CBP requested production documents from Hong Khai for two shipments of WF that according to Legion's customs entries, had been produced by Hong Khai.<sup>350</sup> Legion had acknowledged in its RFI responses that both entries contained WF with QSP attached.<sup>351</sup> Legion also reported in its RFI responses that the QSP in these shipments was produced by Win Win and was Vietnamese-origin. However, Hong Khai told CBP in its SRFI response that it did not produce the goods in these entries.<sup>352</sup> At verification, Hong Khai company officials confirmed that Hong Khai did not produce these shipments. Instead, Sagarit company officials present at Hong Khai during verification informed CBP that the WF in these shipments was produced by Supplier Y.<sup>353</sup> During CBP's site visit, Win Win informed CBP that it has never sold QSP to Supplier Y, and therefore, did not produce the QSP Legion imported in these entries.<sup>354</sup> Based on adverse inferences, CBP has determined that QSP attached to WF made by Supplier Y is Chinese-origin.

The following facts also support the inference that at least some of the WF Legion imported from Sagarit (purportedly manufactured by Hong Khai) included Chinese-origin QSP:

- (1) Hong Khai told CBP in its RFI responses that it purchased [ # ] pieces of QSP from Win Win and used [ # ] pieces of QSP from Win Win to make WF.<sup>355</sup> However, Hong Khai could only provide POs for a total of [ # ] pieces of QSP purchased from Win Win. Further, Hong Khai could only provide delivery notes for receipt of [ # ] pieces of QSP

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<sup>345</sup> See QSP Site Visit Memo and Legion SRFI at Exhibit B.

<sup>346</sup> See CBP's Determination as to Evasion in EAPA 7783 dated August 31, 2023, and CBP's Determination as to Evasion in EAPA 7604, referenced in the Allegations at 9 and Exhibit 10.

<sup>347</sup> See Legion 1RFI Response at Exhibit H, Legion SRFI response at 7 and Exhibit B.

<sup>348</sup> See Legion SRFI response at Exhibit B.

<sup>349</sup> See Legion Quartz Lab Memo and the *Orders*.

<sup>350</sup> See 4-14 Legion MTF, Legion Receipt Report, and Legion SRFI.

<sup>351</sup> See Legion SRFI Response at Exhibit B.

<sup>352</sup> See Hong Khai SRFI Response at 9.

<sup>353</sup> See Verification Report at 6-7.

<sup>354</sup> See QSP Site Visit Memo.

<sup>355</sup> See Hong Khai SRFI Response at Exhibit S-5.

from Win Win.<sup>356</sup> Therefore, Hong Khai reported using [ # ] more pieces of QSP quantity it received from Win Win.

(2) In addition to the discrepancy in the quantity of QSP Hong Khai received, there is also a discrepancy in the timing of Hong Khai's QSP purchases, compared with Legion's RFI responses. According to Hong Khai's delivery notes, Hong Khai did not receive its first shipment of QSP with Legion SKU numbers and the customer ID for Legion until [ date ].<sup>357</sup> This is inconsistent with Legion's RFI responses and its customs entry declarations because Legion told CBP that it first imported an entry of WF manufactured by Hong Khai with QSP attached on [ date ], and told CBP that Win Win manufactured the QSP.<sup>358</sup> Thus, Legion told CBP that it received a shipment of WF made by Hong Khai with QSP components attached made by Win Win [ # ] months before Hong Khai received QSP ordered to the specifications of Legion's WF from Win Win. Notably, the WF in this entry would have been shipped even before the date of importation because it takes time for merchandise to be transported across the Pacific Ocean.

(3) Hong Khai could only provide [ # ] factory slips documenting that [ # ] pieces of QSP were withdrawn from inventory for use in production,<sup>359</sup> just over half the quantity of QSP Hong Khai reported using in its RFI responses. Therefore, Hong Khai would have had a shortage of [ # ] pieces of QSP if it had only used QSP from Win Win to make its WF.<sup>360</sup>

(4) [ # ] of pieces of QSP Hong Khai withdrew from inventory for production were *backslashes*, even though Hong Khai could only provide POs showing that it ordered quartz *countertops* from Win Win.<sup>361</sup>

(5) Sagarit reported selling [ # ] pieces of QSP to Legion, but Hong Khai could only provide POs with Legion's name, customer ID number, and Legion's WF SKU numbers on them for a total of [ # ] pieces of QSP. These were the only POs Hong Khai provided CBP for the purchase of QSP meeting the required specifications to fulfill Legion's orders.<sup>362</sup> This indicates that Hong Khai and Win Win, respectively, did not supply all the WF and attached QSP components Legion purchased from Sagarit.

Each of these facts, in combination and by themselves, shows that Legion purchased WF from Sagarit with QSP components that were not made by Win Win.

The fact that Legion has repeatedly stated that it purchased its WF from Sagarit and did not know where Sagarit sourced the QSP attached to that WF does not absolve Legion of responsibility to determine the correct country of origin and pay applicable AD/CVD duties. To the contrary, 19 U.S.C. § 1484 requires importers of record to use "reasonable care" when

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<sup>356</sup> See Hong Khai SRFI Response at S-5 and compare with Verification Report at Attachment IX and Hong Khai Verification Exhibit 1.

<sup>357</sup> *Id.* at 23/43 and 38/48.

<sup>358</sup> See Legion 1RFI Response at Exhibit G.

<sup>359</sup> See Hong Khai Verification Exhibit 1.

<sup>360</sup> See Hong Khai SRFI Responses at Exhibit S-5.

<sup>361</sup> See Verification Report at 5, Hong Khai Verification Exhibit 1, and Hong Khai Verification Exhibit 5.

<sup>362</sup> See Sagarit SRFI Response at Exhibit 3 and compare with Hong Khai Verification Exhibit 1.

making entry.<sup>363</sup> It is clear that Legion failed to use reasonable care when entering its merchandise because Legion has acknowledged repeatedly that it does not even know which suppliers produced the WF it purchased from Sagarit, much less where the manufacturers contracted by Sagarit purchased their QSP.<sup>364</sup> Legion has also acknowledged that at time of entry, it did not even request any documentation -such as country of origin certificates, sales contracts, or bills of materials- to determine the origin of its QSP.<sup>365</sup> Further, Legion had no reasonable basis for declaring the QSP as Vietnamese-origin without any documentation to substantiate that it was made in Vietnam, considering that Legion’s direct supplier is Sagarit, a Hong Kong-registered company that operates out of Jiangsu Province, China.<sup>366</sup>

Additionally, EAPA is a strict liability statute, and it is not necessary to prove that Legion intended to evade in order to make an affirmative determination as to evasion.<sup>367</sup>

#### *Analysis as to Evasion with Respect to Vanity*

There is not substantial evidence that the Chinese-origin stone countertops Vanity imported from its Vietnamese and Chinese suppliers was QSP. Vanity has consistently maintained in each of its RFI responses that it has never purchased any QSP or WF with QSP attached during the POI.<sup>368</sup> Vanity’s suppliers have also consistently denied selling QSP to Vanity.<sup>369</sup> CBP collected and analyzed samples from [#] different styles of Vanity’s WF, including models advertised on third party websites as having “quartz tops”.<sup>370</sup> CBP laboratory analyses of Vanity’s sampled stone countertops has confirmed that none of the samples contained QSP as defined in the scope of the *Orders*.

According to the EAPA statute, evasion is defined as entering covered merchandise that is subject to an AD/CVD order into the customs territory of the United States.<sup>371</sup> The merchandise covered by the *Orders* is QSP defined as “slabs and other surfaces created from a mixture of materials that includes predominately silica (e.g., quartz, quartz powder, cristobalite) as well as a resin binder (e.g., an unsaturated polyester. {...})”<sup>372</sup> Since there is not substantial evidence on the record of this investigation that Vanity entered QSP, there is not substantial evidence of evasion by Vanity.

#### **IV. Determination as to Evasion**

The previously discussed facts on the record of this investigation establish that there is substantial evidence that Legion imported Chinese-origin QSP into the United States through

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<sup>363</sup> See 19 U.S.C. § 1484.

<sup>364</sup> See Legion 1RFI response at Exhibit G, Legion SRFI Response at 7, and Legion SRFI2 Response at 8.

<sup>365</sup> See Legion SRFI2 at 8.

<sup>366</sup> See Sagarit SRFI response 3 and 6.

<sup>367</sup> See 19 U.S.C. 1517 § (5)(A). See also 19 C.F.R. § 165.1 and *Ikadan System USA, Inc. v. United States*, No. 21-00592, slip op. 23-88 (Ct. Int’l Trade June 13, 2023).

<sup>368</sup> See Vanity 1RFI response and Vanity SRFI response.

<sup>369</sup> See Hong Khai RFI response; Sagarit RFI response; Woodsland RFI Response; Phuoc Hung-B1 RFI response; Supplier A 1RFI response, Fusion Vina RFI response at 12 and 26; and Supplier 6 RFI response at 4, 26, and Exhibit 12.

<sup>370</sup> See Vanity Lab Report Memos.

<sup>371</sup> See 19 U.S.C. § 1517(a) and 19 C.F.R. § 165.1

<sup>372</sup> See the *Orders*.

evasion, specifically, by importing Chinese QSP attached to WF without separately declaring the QSP or paying applicable AD/CVD duties. However, the previously discussed facts on the record of this investigation establish that there is not substantial evidence that Vanity imported Chinese QSP into the United States through evasion because there is not sufficient record evidence to determine that Vanity's Chinese-origin stone was QSP within the scope of the *Orders*.

#### **V. Actions Taken Pursuant to the Affirmative Determination as to Evasion for Legion**

In light of CBP's determination that substantial evidence demonstrates that Legion entered covered merchandise into the customs territory of the United States through evasion, CBP will take action, as applicable, pursuant to 19 U.S.C. § 1517(d) and 19 C.F.R. § 165.28. CBP will suspend or continue to suspend the liquidation of all entries imported by Legion that are subject to this EAPA investigation and continue suspension of liquidation until instructed to liquidate these entries. For those entries previously extended in accordance with the interim measures, CBP will rate adjust and change those entries to type 03 and continue suspension of liquidation until instructed to liquidate those entries. CBP will also evaluate Legion's continuous bond in accordance with CBP's policies and may require single transaction bonds as appropriate. None of the above actions precludes CBP or other agencies from pursuing additional enforcement actions or penalties.<sup>373</sup>

#### **VI. Actions Taken Pursuant to the Negative Determination as to Evasion for Vanity**

Considering CBP's determination that there is not substantial evidence that Vanity entered Chinese-origin covered merchandise into the customs territory of the United States through evasion during the period of this investigation, CBP will reverse any actions taken with respect to entries covered by this investigation.

Sincerely,



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

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<sup>373</sup> See 19 U.S.C. § 1517(h).