

IN THE UNITED STATES COURT OF INTERNATIONAL TRADE

BEFORE:

UNITED STATES,)	
)	
Plaintiff,)	
)	
v.)	Court No. 24-00132
)	
)	
ZHE “JOHN” LIU)	
and CEK GROUP, LLC,)	
)	
Defendants.)	

COMPLAINT

The United States, through its undersigned attorneys, brings this action against Zhe “John” Liu and CEK GROUP, LLC (CEK) and alleges the following:

1. This is an action to collect unpaid customs duties and enforce monetary civil penalties, pursuant to 19 U.S.C. § 1592, relating to imported steel wire hangers that were transshipped through Thailand to avoid the payment of antidumping duties (ADD) and other duties on steel wire hangers imported from the People’s Republic of China (PRC). In addition to failing to pay ADD lawfully owed, Mr. Liu and CEK misclassified, or caused the misclassification of, steel wire hangers, and made, or caused to be made, false statements that allowed CEK to avoid paying duties lawfully owed to the United States.
2. This Court possesses exclusive jurisdiction over this matter pursuant to 28 U.S.C. § 1582.
3. At all relevant times, defendant Zhe “John” Liu was a Florida resident who resided at 1448 Holts Grove Drive, Winter Park, Florida. He owned, operated, controlled, and was an agent of multiple companies through which he directed and abetted the importation of steel wire hangers, including GL Paper, NC Supply, Inc. (NCS), NC Supply Group, LLC

(NCSG), CEK Group, LLC (CEK), Garment Cover Supply, LLC (GCS), and AB MA Distribution Corporation (AB MA).

4. NCS was incorporated in Florida on November 17, 2004, and listed a business address of 1448 Holts Grove Circle, Winter Park, Florida – which was Mr. Liu’s personal residence. From on or about May 10, 2005, through on or about January 8, 2011, NC Supply filed entries with the United States for steel wire hangers imported from PRC. In or around 2014, U.S. Customs and Border Protection (CBP) placed NC Supply on nationwide sanction for unpaid duties.

5. NCSG was incorporated in Florida on October 6, 2010, and listed a business address of 1448 Holts Grove Circle, Winter Park, Florida – which was Mr. Liu’s personal residence. From on or about March 4, 2012, through on or about August 23, 2012, NCSG filed entries with the United States for steel wire hangers imported from PRC. NCSG was dissolved on September 12, 2012.

6. GCS was incorporated in Florida on November 27, 2013, and listed a business address of 707 E Colonial Dr, Ste B-110, Orlando, Florida. From on or about September 12, 2014 to on or about February 14, 2017, GCS filed entries with the United States for steel wire hangers purportedly imported from Malaysia. GCS was dissolved on February 15, 2017.

7. GL Paper was incorporated in Florida on June 30, 2016, and listed a business address of 707 E. Colonial Dr., Orlando, Florida. From on or about February 6, 2017, through on or about August 15, 2017, GL Paper filed entries with the United States for steel wire hangers that it claimed were imported from Malaysia. GL Paper was dissolved on August 15, 2017.

8. AB MA was incorporated in Florida on February 20, 2018, and listed a mailing address of 1448 Holts Grove Circle, Winter Park, Florida – which was Mr. Liu’s personal residence. From on or about May 7, 2018 to on or about April 25, 2019, AB MA filed entries

with the United States or served as the consignee (*i.e.*, the party receiving merchandise) for steel wire hangers purportedly imported from the Republic of India and the Kingdom of Thailand. AB MA was dissolved on January 17, 2020.

9. Defendant CEK Group, LLC (CEK) was incorporated in Florida on January 9, 2012, and listed a business address of 1448 Holts Grove Circle, Winter Park, Florida – which was Mr. Liu’s personal residence. From on or about April 18, 2019 through on or about November 11, 2020, CEK filed entries with the United States for steel wire hangers purportedly imported from Thailand. CEK was dissolved on December 17, 2020.

10. Beginning in or around November 2004, Mr. Liu formed companies that he used to import steel wire hangers manufactured in PRC into the United States. Steel wire hangers are sold throughout the United States and are primarily used in dry cleaning businesses. Mr. Liu was knowledgeable about the U.S. Customs importation process, and personally engaged in the process of submitting documents and records supporting the entry of these hangers into the United States.

11. On July 31, 2007, a wire hanger manufacturer in Alabama filed a petition with the International Trade Commission (ITC) on behalf of the domestic industry that produces steel wire hangers, alleging that the industry was materially injured or threatened with material injury by reason of less-than-fair-value imports of steel wire garment hangers from PRC. Among other things, the petition detailed how these unfair trade practices had decimated the steel wire hanger manufacturing industry, leading to the closure of many manufacturing facilities across the United States and the loss of hundreds of U.S. jobs.

12. On October 18, 2007, the ITC issued its preliminary determination that an industry in the United States was materially injured by imports of steel wire hangers. *See Steel Wire Garment Hangers From China*, 72 Fed. Reg. 59112 (ITC Oct. 18, 2007).

13. On August 8, 2008, the U.S. Department of Commerce (DOC) announced its final determination on its investigation of unfair trade practices related to steel wire hangers imported from PRC. For the time period at issue, DOC set a “China-wide” antidumping duty rate of 186.98 percent for steel wire hangers imported from PRC.

14. After the imposition of the antidumping duty rate for steel wire hangers in 2008, Mr. Liu, through his companies NCS and NCSG, initially continued to import steel wire hangers from PRC. Initially, Mr. Liu truthfully declared that these hangers were manufactured in PRC and paid the applicable antidumping duties. However, in or around 2014, CBP placed NCS on nationwide sanction for unpaid duties.

15. Beginning in or around 2011 and through 2014, Mr. Liu communicated with third parties about the effect of the antidumping duties and possibly importing steel wire hangers from countries other than PRC.

16. In 2012, Mr. Liu formed CEK. In 2013, Mr. Liu participated in a DOC “New Shipper Review” of two PRC manufacturers of steel wire hangers, representing himself as president and employee of CEK. During this review, Mr. Liu demonstrated his thorough knowledge of antidumping duties.

17. In November 2013, Mr. Liu formed or caused the formation of GCS. Although Mr. Liu was the manager of GCS, another person was listed on the company’s public filings as the Chief Operating Officer. Beginning in September 2014, Mr. Liu caused GCS to import steel wire hangers, claiming that they were manufactured in Malaysia. These steel wire hangers were, in fact, manufactured in PRC. By falsely declaring that these hangers were manufactured in Malaysia, GCS avoided paying the antidumping duty rate on steel wire hangers from PRC.

18. Beginning in June 2016, Mr. Liu formed or caused the formation of GL Paper. Although GL Paper was formed under another person’s name, and public documents did not

disclose Mr. Liu's involvement with the company, Mr. Liu personally directed the importation of steel wire hangers through GL Paper. From February through August 2017, Mr. Liu caused GL Paper to import steel wire hangers, claiming that they were manufactured in Malaysia. These steel wire hangers were, in fact, manufactured in PRC. By falsely declaring that these hangers were manufactured in Malaysia, GCS avoided paying the antidumping duty rate on steel wire hangers from PRC.

19. In May 2017, a domestic wire hanger manufacturer in Alabama filed an allegation under the Enforce and Protect Act against GL Paper. That same month, CBP sent a questionnaire to GL Paper requesting information about the purported Malaysian manufacturers of the hangers imported by GL Paper. In July 2017, the U.S. Government conducted a site visit associated with the purported manufacturers and discovered the companies were not manufacturing wire hangers.

20. Less than three weeks after the Government's site visit in Malaysia, in August 2017, GL Paper dissolved as a corporation.

21. Six months after GL Paper's dissolution, Mr. Liu formed, or caused the formation of, AB MA. Although Mr. Liu formed AB MA using the name of another person, he personally directed AB MA's importation of steel wire hangers. From May 2018 through April 2019, Mr. Liu caused AB MA to import 58 entries of steel wire hangers, or serve as consignee for wire hangers, claiming that they were manufactured in India and Thailand. These steel wire hangers were, in fact, manufactured in PRC. By misclassifying and falsely declaring that these hangers were manufactured in India and Thailand, AB MA avoided paying the antidumping duty rate and other duties on steel wire hangers from PRC.

22. One week after AB MA's last importation of steel wire hangers, beginning in April 2019, and through December 2020, Mr. Liu caused CEK to import steel wire hangers by

means of material false statements. Mr. Liu and CEK falsely claimed that the steel wire hangers were manufactured in Thailand. These steel wire hangers were, in fact, manufactured in PRC. By falsely declaring that these hangers were manufactured in Thailand, CEK avoided paying the antidumping duty rate and other duties on steel wire hangers from PRC. Mr. Liu and CEK also misclassified the steel wire hangers under subheading 7323.99.9080 of the Harmonized Tariff Schedule of the United States (HTSUS) and improperly claimed duty-free treatment under the Generalized System of preferences (GSP) for products originating in Thailand. By misclassifying the entries and claiming duty-free treatment, CEK avoided a 3.9% ad valorem rate of duty on these entries under correct subheading 7326.20.0020, HTSUS. The time, place, ports of entry, duties owed, and other details relating to these entries are identified on Attachment A to this complaint. CEK was dissolved on December 17, 2020.

23. On March 8, 2023, CBP issued a pre-penalty notice to CEK and Mr. Liu, for entries described in paragraph 22 above.

24. On April 13, 2023, CEK and Liu provided a written reply to the pre-penalty, arguing that *CEK Group, LLC v. United States*, No. 22-00082 (Ct. Int'l Trade), a case contesting CBP's determination in EAPA Case 7501 against CEK for evading duties on steel wire hangers, precluded the Government from issuing a penalty. On May 2, 2023, the Court of International Trade sustained CBP's final determination and final administrative decision finding evasion of duties on steel wire hangers. *CEK Group, LLC v. United States*, 633 F. Supp.3d 1369 (Ct. Int'l Trade 2023).

25. On May 12, 2023, CBP issued a penalty notice to CEK and Mr. Liu, jointly and severally, in the amount of \$6,920,031.72, for entries occurring in April 2019 through December 2020, as described in paragraph 22 above. The penalty notice also demanded payment of \$2,696,725.31 in lost revenue under 19 U.S.C. § 1592(d).

26. On September 15, 2023, CEK and Mr. Liu filed a petition arguing that proceeding with administrative penalty proceedings while Mr. Liu was under a criminal investigation pertaining to his role in importing steel wire hangers was a violation of his due process rights. Additionally, they argued that, pursuant the Federal Circuit's recent decision in *Royal Brush Manufacturing v. United States*, 75 F.4th 1250 (Fed. Cir. 2023), CBP is required to provide all evidence underlying the penalty action, and that CBP had failed to provide this information. For these reasons, CEK and Mr. Liu argued that they could not effectively respond to the allegations set out in the penalty.

27. On December 21, 2023, CBP's Office of Trade, Regulations and Rulings, Commercial Violations Branch denied the petition in full and provided CEK and Mr. Liu seven business days to provide a statute of limitations waiver and a supplemental petition. CEK and Mr. Liu did not provide a waiver and supplemental petition by the January 17, 2024 deadline. Accordingly, CBP has exhausted all administrative remedies with respect to CEK and Mr. Liu.

COUNT I

28. The allegations contained in paragraphs 1 through 27 above are restated and incorporated by reference.

29. The material false statements, acts, or omissions described in paragraph 22 above were committed, submitted, made, or caused by Mr. Liu and CEK knowingly, voluntarily, and intentionally, and thus were fraudulent violations of 19 U.S.C. § 1592(a).

30. As a result of the fraudulent violations of 19 U.S.C. § 1592(a) described, pursuant to 19 U.S.C. § 1592(d), Mr. Liu and CEK are liable, jointly and severally, for \$2,696,725.31 of lawful duties and fees of which the United States has been deprived, plus pre-judgment and post-judgment interest.

31. As a result of the fraudulent violations of 19 U.S.C. § 1592(a) described above, pursuant to 19 U.S.C. § 1592(c)(1), Mr. Liu and CEK are liable, jointly and severally, for a penalty for fraud in the amount of \$6,920,031.72, which is equal to the domestic value of the merchandise, plus post-judgment interest.

COUNT II

32. The allegations contained in paragraphs 1 through 27 above are restated and incorporated by reference.

33. In the event that the Court determines that the material false statements, acts, or omissions described in paragraph 22 above were not fraudulent violations, then they were grossly negligent violations of 19 U.S.C. § 1592(a).

34. As a result of the grossly negligent violations of 19 U.S.C. § 1592(a), pursuant to 19 U.S.C. § 1592(d), Mr. Liu and CEK are liable, jointly and severally, for \$1,396,808.85 of lawful duties and fees of which the United States has been deprived, plus pre-judgment and post-judgment interest.

35. As a result of the grossly negligent violations of 19 U.S.C. § 1592(a) described above, pursuant to 19 U.S.C. § 1592(c)(2), Mr. Liu and CEK are liable, jointly and severally, for a penalty for gross negligence in the amount of approximately \$4,902,647.31, which represents the domestic value of the merchandise, and is an amount *less* than four times the total loss of revenue (i.e., actual loss of revenue plus potential loss of revenue),¹ plus post-judgment interest.

¹ The domestic value of the merchandise claimed for recovery pursuant to grossly negligent or negligent violations of 19 U.S.C. § 1592(a) differs from the domestic value of merchandise for claimed recovery pursuant to fraudulent violations of 19 U.S.C. § 1592(a). This is due to certain entries being precluded by the statute of limitations for gross negligence and negligence, which began to run at the time the entries were made. *See* 19 U.S.C. § 1621. The statute of limitations on entries arising out of fraud, however, begins to run on the date of discovery of the fraud. *Id*

COUNT III

36. The allegations contained in paragraphs one through 27 are restated and incorporated by reference.

37. In the event that the Court determines that the material false statements, acts, or omissions described above that were committed, submitted, made, or caused by Mr. Liu and CEK were not the result of fraud or gross negligence, then they were negligent violations of 19 U.S.C. § 1592(a).

38. As a result of the negligent violations of 19 U.S.C. § 1592(a) described above, pursuant to 19 U.S.C. § 1592(d), Mr. Liu and CEK are liable, jointly and severally, for \$1,396,808.85 of lawful duties and fees of which the United States has been deprived, plus pre-judgment and post-judgment interest.

39. As a result of the negligent violations of 19 U.S.C. § 1592(a) described above, pursuant to 19 U.S.C. § 1592(c)(3), Mr. Liu and CEK are liable, jointly and severally, for a penalty for negligence in the amount of approximately \$4,902,647.31, which represents the domestic value of the merchandise, and is an amount *less* than the two times the total loss of revenue (actual loss of revenue plus potential loss of revenue), plus post-judgment interest.

* * * * *

WHEREFORE, the United States respectfully requests the Court enter judgment for the United States against defendants CEK GROUP, LLC and Zhe “John” Liu, jointly and severally, for:

- (1) A penalty for fraudulent violations of 19 U.S.C. § 1592(a) in the amount of \$6,920,031.72, plus post-judgment interest. In the alternative, if the Court determines that the violations resulted from grossly negligent or negligent violations

of 19 U.S.C. § 1592(a), a penalty in the amount of \$4,902,647.31, plus post-judgment interest.

- (2) Unpaid duties and fees in the amount of \$2,696,725.31, plus pre-judgment and post-judgment interest. In the alternative, if the Court determines that the violations of 19 U.S.C. § 1592(a) resulted from gross negligence or negligence, unpaid duties and costs in the amount of \$1,396,808.85, plus pre-judgment and post-judgment interest.
- (3) Costs permitted by law.
- (4) Such other and further relief as the Court deems appropriate.

Pursuant to Rule 38 of the Rules of the United States Court of International Trade, the United States demands a trial by jury as to all issues so triable.

Respectfully submitted,

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July 30, 2024

ATTACHMENT A

Appraisal Worksheet
 Violator: (CEK Group 45-42970400)

Port	Entry	Line	Entry Date	Entered Value	HMF Fees	MFF Fees	HTS	Consumption Duty Rate	Corrected HTS	Consumption Duty Rate	Duty Paid	Duty Owed	301 HTS	Duty Rate	301 duties	ADD Code	ADD Rate	ADD Owed	CVD	Brokersage	Profit Margin	Actual Loss of Revenue	Potential Loss of Revenue	Total Loss of Revenue	Domestic Value	Liquidation Date
2704	274-0254852	1	04/18/2019	\$ 22,568.00	\$ 28.21	\$ 78.13	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 880.15	9903.88.03	25%	\$ 5,642.00	AS70918000	187.25%	\$ 42,258.58	\$ 0.00	\$ 85.00	5.50%	\$ 48,780.73	\$ 0.00	\$ 48,780.73	\$ 75,474.82	04/10/2020
2704	274-02551157	1	05/01/2019	\$ 22,568.00	\$ 28.21	\$ 78.13	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 880.15	9903.88.03	25%	\$ 5,642.00	AS70918000	187.25%	\$ 42,258.58	\$ 0.00	\$ 85.00	5.50%	\$ 48,780.73	\$ 0.00	\$ 48,780.73	\$ 75,474.82	03/27/2020
2704	274-02550910	1	05/01/2019	\$ 21,218.00	\$ 26.52	\$ 73.50	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 827.50	9903.88.03	25%	\$ 5,304.50	AS70918000	187.25%	\$ 39,730.71	\$ 0.00	\$ 85.00	5.50%	\$ 45,862.71	\$ 0.00	\$ 45,862.71	\$ 70,965.34	03/27/2020
4601	274-02550289	1	05/04/2019	\$ 20,506.00	\$ 25.63	\$ 71.03	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 799.73	9903.88.03	25%	\$ 5,126.50	AS70918000	187.25%	\$ 38,397.49	\$ 0.00	\$ 85.00	5.50%	\$ 44,323.72	\$ 0.00	\$ 44,323.72	\$ 68,587.01	04/03/2020
4601	274-02551686	1	05/07/2019	\$ 20,436.00	\$ 25.55	\$ 70.79	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 797.00	9903.88.03	25%	\$ 5,109.00	AS70918000	187.25%	\$ 38,266.41	\$ 0.00	\$ 85.00	5.50%	\$ 44,172.41	\$ 0.00	\$ 44,172.41	\$ 68,510.01	04/03/2020
1401	274-02550902	1	05/07/2019	\$ 22,182.00	\$ 27.73	\$ 76.84	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 865.10	9903.88.03	25%	\$ 5,545.50	AS70918000	187.25%	\$ 41,535.80	\$ 0.00	\$ 85.00	5.50%	\$ 47,946.39	\$ 0.00	\$ 47,946.39	\$ 74,185.45	04/03/2020
2704	274-02551843	1	05/08/2019	\$ 26,559.00	\$ 33.20	\$ 92.00	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 1,035.80	9903.88.03	25%	\$ 6,639.75	AS70918000	187.25%	\$ 49,731.73	\$ 0.00	\$ 85.00	5.50%	\$ 57,407.28	\$ 0.00	\$ 57,407.28	\$ 88,806.18	04/03/2020
1803	274-02546052	1	05/20/2019	\$ 19,190.00	\$ 23.99	\$ 66.47	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 745.41	9903.88.09	10%	\$ 1,919.00	AS70918000	187.25%	\$ 35,933.28	\$ 0.00	\$ 85.00	5.50%	\$ 38,600.69	\$ 0.00	\$ 38,600.69	\$ 61,154.28	04/17/2020
2704	274-02554029	1	05/24/2019	\$ 20,525.00	\$ 25.66	\$ 71.10	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 800.48	9903.88.09	10%	\$ 2,052.50	AS70918000	187.25%	\$ 38,493.06	\$ 0.00	\$ 85.00	5.50%	\$ 41,286.04	\$ 0.00	\$ 41,286.04	\$ 65,402.40	04/24/2020
4601	274-02554037	1	05/28/2019	\$ 20,813.00	\$ 26.02	\$ 72.10	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 811.71	9903.88.09	10%	\$ 2,081.30	AS70918000	187.25%	\$ 38,972.34	\$ 0.00	\$ 85.00	5.50%	\$ 41,865.35	\$ 0.00	\$ 41,865.35	\$ 66,318.84	04/24/2020
4601	274-02554045	1	05/29/2019	\$ 19,800.00	\$ 24.75	\$ 68.59	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 772.20	9903.88.09	10%	\$ 1,980.00	AS70918000	187.25%	\$ 37,075.50	\$ 0.00	\$ 85.00	5.50%	\$ 39,827.70	\$ 0.00	\$ 39,827.70	\$ 63,095.37	04/24/2020
4601	274-02558764	1	06/04/2019	\$ 20,813.00	\$ 26.02	\$ 72.10	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 811.71	9903.88.03	25%	\$ 5,203.25	AS70918000	187.25%	\$ 40,987.34	\$ 0.00	\$ 85.00	5.50%	\$ 44,987.30	\$ 0.00	\$ 44,987.30	\$ 69,612.50	05/01/2020
4601	274-02558756	1	06/11/2019	\$ 22,158.00	\$ 27.70	\$ 76.76	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 864.16	9903.88.03	25%	\$ 5,539.50	AS70918000	187.25%	\$ 41,490.86	\$ 0.00	\$ 85.00	5.50%	\$ 47,894.52	\$ 0.00	\$ 47,894.52	\$ 74,105.29	05/08/2020
5201	274-02558749	1	06/15/2019	\$ 20,166.00	\$ 25.21	\$ 69.86	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 786.47	9903.88.03	25%	\$ 5,041.50	AS70918000	187.25%	\$ 37,760.84	\$ 0.00	\$ 85.00	5.50%	\$ 43,588.81	\$ 0.00	\$ 43,588.81	\$ 67,451.25	05/15/2020
4601	274-02560307	1	06/22/2019	\$ 19,338.00	\$ 24.17	\$ 66.99	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 754.18	9903.88.03	25%	\$ 4,834.50	AS70918000	187.25%	\$ 36,210.41	\$ 0.00	\$ 85.00	5.50%	\$ 41,799.09	\$ 0.00	\$ 41,799.09	\$ 64,685.47	05/22/2020
2809	274-02560265	1	06/24/2019	\$ 22,527.00	\$ 28.16	\$ 78.03	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 878.55	9903.88.03	25%	\$ 5,631.75	AS70918000	187.25%	\$ 42,181.81	\$ 0.00	\$ 85.00	5.50%	\$ 48,692.11	\$ 0.00	\$ 48,692.11	\$ 75,337.87	05/22/2020
4601	274-02560281	1	06/24/2019	\$ 19,054.00	\$ 23.82	\$ 66.00	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 743.11	9903.88.03	25%	\$ 4,763.50	AS70918000	187.25%	\$ 35,676.62	\$ 0.00	\$ 85.00	5.50%	\$ 41,185.22	\$ 0.00	\$ 41,185.22	\$ 63,736.81	05/22/2020
2704	274-02562592	1	06/27/2019	\$ 20,566.00	\$ 25.70	\$ 71.21	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 801.68	9903.88.03	25%	\$ 5,139.00	AS70918000	187.25%	\$ 38,491.11	\$ 0.00	\$ 85.00	5.50%	\$ 44,331.79	\$ 0.00	\$ 44,331.79	\$ 68,453.05	05/29/2020
4601	274-02562600	1	07/02/2019	\$ 19,294.00	\$ 24.12	\$ 66.83	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 752.47	9903.88.03	25%	\$ 4,823.50	AS70918000	187.25%	\$ 36,128.02	\$ 0.00	\$ 85.00	5.50%	\$ 41,703.98	\$ 0.00	\$ 41,703.98	\$ 64,538.50	05/29/2020
2809	274-02562073	1	07/08/2019	\$ 18,434.00	\$ 23.04	\$ 63.86	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 718.93	9903.88.03	25%	\$ 4,608.50	AS70918000	187.25%	\$ 34,517.67	\$ 0.00	\$ 85.00	5.50%	\$ 39,845.09	\$ 0.00	\$ 39,845.09	\$ 61,665.79	06/05/2020
1401	274-02564879	1	07/09/2019	\$ 20,761.00	\$ 25.95	\$ 71.92	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 809.68	9903.88.03	25%	\$ 5,190.25	AS70918000	187.25%	\$ 38,874.97	\$ 0.00	\$ 85.00	5.50%	\$ 44,874.90	\$ 0.00	\$ 44,874.90	\$ 69,438.80	06/05/2020
4601	274-02563913	1	07/10/2019	\$ 21,450.00	\$ 26.81	\$ 74.30	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 836.55	9903.88.03	25%	\$ 5,362.50	AS70918000	187.25%	\$ 40,165.13	\$ 0.00	\$ 85.00	5.50%	\$ 46,364.18	\$ 0.00	\$ 46,364.18	\$ 71,740.31	06/05/2020
2704	274-02566270	1	07/14/2019	\$ 20,930.00	\$ 26.16	\$ 72.50	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 816.27	9903.88.03	25%	\$ 5,126.25	AS70918000	187.25%	\$ 39,191.43	\$ 0.00	\$ 85.00	5.50%	\$ 45,240.20	\$ 0.00	\$ 45,240.20	\$ 70,003.32	06/12/2020
4601	274-02565710	1	07/15/2019	\$ 21,698.00	\$ 27.12	\$ 75.16	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 846.22	9903.88.03	25%	\$ 5,424.50	AS70918000	187.25%	\$ 40,629.51	\$ 0.00	\$ 85.00	5.50%	\$ 46,900.23	\$ 0.00	\$ 46,900.23	\$ 72,568.71	06/12/2020
2809	274-02565371	1	07/16/2019	\$ 20,263.00	\$ 25.33	\$ 70.19	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 790.25	9903.88.03	25%	\$ 5,068.25	AS70918000	187.25%	\$ 39,942.37	\$ 0.00	\$ 85.00	5.50%	\$ 43,794.17	\$ 0.00	\$ 43,794.17	\$ 67,775.30	06/12/2020
2809	274-02566622	1	07/17/2019	\$ 21,202.00	\$ 26.50	\$ 73.44	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 826.88	9903.88.03	25%	\$ 5,300.50	AS70918000	187.25%	\$ 39,700.75	\$ 0.00	\$ 85.00	5.50%	\$ 45,828.12	\$ 0.00	\$ 45,828.12	\$ 70,911.90	06/12/2020
2704	274-02567591	1	07/18/2019	\$ 20,997.00	\$ 26.25	\$ 72.73	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 818.88	9903.88.03	25%	\$ 5,249.25	AS70918000	187.25%	\$ 39,316.88	\$ 0.00	\$ 85.00	5.50%	\$ 45,385.02	\$ 0.00	\$ 45,385.02	\$ 70,227.13	06/12/2020
5201	274-02565850	1	07/19/2019	\$ 20,775.00	\$ 25.97	\$ 71.96	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 810.23	9903.88.03	25%	\$ 5,193.75	AS70918000	187.25%	\$ 38,901.19	\$ 0.00	\$ 85.00	5.50%	\$ 44,905.16	\$ 0.00	\$ 44,905.16	\$ 69,485.57	06/19/2020
1803	274-02566239	1	07/21/2019	\$ 20,189.00	\$ 25.24	\$ 69.93	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 787.37	9903.88.03	25%	\$ 5,047.25	AS70918000	187.25%	\$ 37,803.90	\$ 0.00	\$ 85.00	5.50%	\$ 43,638.52	\$ 0.00	\$ 43,638.52	\$ 67,528.12	06/19/2020
4601	274-02566247	1	08/17/2019	\$ 49,994.00	\$ 62.49	\$ 173.18	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 1,949.77	9903.88.03	25%	\$ 12,498.50	AS70918000	187.25%	\$ 93,613.77	\$ 0.00	\$ 85.00	5.50%	\$ 108,062.03	\$ 0.00	\$ 108,062.03	\$ 167,087.42	07/17/2020
1801	274-02570397	1	08/18/2019	\$ 20,978.00	\$ 26.22	\$ 72.67	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 818.14	9903.88.03	25%	\$ 5,244.50	AS70918000	187.25%	\$ 39,281.31	\$ 0.00	\$ 85.00	5.50%	\$ 45,343.95	\$ 0.00	\$ 45,343.95	\$ 70,163.66	07/17/2020
2704	274-02573706	1	08/22/2019	\$ 19,978.00	\$ 24.97	\$ 69.20	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 779.14	9903.88.03	25%	\$ 4,994.50	AS70918000	187.25%	\$ 37,408.81	\$ 0.00	\$ 85.00	5.50%	\$ 43,182.45	\$ 0.00	\$ 43,182.45	\$ 66,823.30	07/24/2020
2704	274-02574092	1	08/22/2019	\$ 20,710.00	\$ 25.89	\$ 71.74	7323999080	3.40%	7326200020	3.90%	\$ 0	\$ 807.69	9903.88.03	25%	\$ 5,177.50	AS70918000	187.25%	\$ 38,779.48	\$ 0.00	\$ 85.00	5.50%	\$ 44,764.67	\$ 0.00	\$ 44,764.67	\$ 69,268.44	07/24/2020
3901	274-02573698	1	0																							

4601	274-02653532	1 11/11/2020	\$ 48,900.00	\$ 61.13	\$ 169.39	7326200020	3.90%	7326200020	3.90%	\$ 1,907.10	9903.88.03	25%	\$ 12,225.00	A570918000	187.25%	\$ 91,565.25	\$0.00	\$85.00	5.50%	\$ 105,697.35	\$0.00	\$ 105,697.35	\$ 163,433.07	11/05/2021
5201	274-02653524	1 11/26/2020	\$ 23,450.00	\$ 29.31	\$ 81.23	7326200020	3.90%	7326200020	3.90%	\$ 914.55	9903.88.03	25%	\$ 5,862.50	A570918000	187.25%	\$ 43,910.13	\$0.00	\$85.00	5.50%	\$ 50.00	\$ 50,687.18	\$ 50,687.18	\$ 78,421.02	
1801	274-02662657	1 12/04/2020	\$ 18,500.00	\$ 23.13	\$ 64.08	7326200020	3.90%	7326200020	3.90%	\$ 721.50	9903.88.03	25%	\$ 4,625.00	A570918000	187.25%	\$ 34,641.25	\$0.00	\$85.00	5.50%	\$ 50.00	\$ 39,987.75	\$ 39,987.75	\$ 61,886.26	
										\$ 80,845.21			\$ 506,189.30		\$ 3,881,606.37				\$ 2,696,725.31	\$1,771,915.56	\$ 4,468,640.87	\$ 6,920,031.72		

Domestic Value Calculation includes: entered value, HMF, MPF, duties owed, antidumping/countervailing duties owed, 301 duties owed, brokerage fees, and profit margin per 19 CFR 162.43