

UNITED STATES COURT OF INTERNATIONAL TRADE

BEFORE: THE HONORABLE RICHARD K. EATON, SENIOR JUDGE

EURO-NOTIONS FLORIDA, INC.,

Plaintiff,

v.

UNITED STATES, U.S. CUSTOMS AND
BORDER PROTECTION; and RODNEY S.
SCOTT, in his official capacity as
Commissioner of U.S. Customs and Border
Protection,

Defendants.

Court No. 25-00595

**DECLARATION OF BRANDON LORD
RESPONDING TO APRIL 14, 2026 COURT ORDER**

I, Brandon Lord, pursuant to 28 U.S.C. § 1746, and based upon my personal knowledge and information made known to me in the course of my employment, hereby make the following declaration with respect to the above-captioned matter:

1. I am the Executive Director, Trade Programs Directorate, Office of Trade, U.S. Customs and Border Protection (CBP), a position I have held since July 2022. In my role, I lead CBP's strategic efforts to enforce and protect the revenue, including the implementation of tariff measures under Section 232 of the Trade Expansion Act of 1962 and the International Emergency Economic Powers Act (IEEPA). I lead the administration of priority international trade issues, including Tariffs and Trade Remedies, Intellectual

Property Rights, Free Trade Agreements, Import Safety, Textiles and Antidumping and Countervailing Duties. Previously, I served as the Acting Executive Director for Trade Policy and Programs, Office of Trade, from March 2021 until November 2021, and as the Deputy Executive Director for Trade Policy and Programs, Office of Trade, from November 2017 until July 2022.

2. CBP has developed a new capability within its system of record for imported merchandise — the Automated Commercial Environment (ACE) — to calculate and provide valid refunds of additional *ad valorem* duties imposed under IEEPA. This new ACE functionality is called the Consolidated Administration and Processing of Entries (CAPE).
3. The first phase of the CAPE functionality became available for use by importers and their brokers in ACE at 7:11am eastern time on Monday, April 20, 2026. On that day, ACE registered an approximately 70 percent increase in log-ins as compared with the previous record number of daily log-ins.
4. As of 8pm eastern time on Sunday, April 26, 2026, a total of 75,306 CAPE declarations have been submitted, of which a total of 47,315 CAPE declarations passed the file validations.¹
5. As of 8pm eastern time on Sunday, April 26, 2026, the CAPE declarations that successfully passed the file validations cover a total of 11,222,927 entries with IEEPA duties that passed the entry-specific validations and were accepted for the removal of IEEPA duties through CAPE.² As of this same time, a total of 2,124,394 entries that

¹ Please refer to ¶3.a of my declaration filed March 12, 2026, also included as Exhibit C to my declaration filed April 14, 2026, ECF 15, for a description of the file validations performed by the CAPE functionality after a CAPE Declaration is submitted.

² Please refer to ¶3.b of my declaration filed March 12, 2026, also included as Exhibit C to my declaration filed

were included on CAPE declarations that passed the file validations were rejected for failing the entry-specific validations.

6. Out of the 11,222,927 accepted entries that passed the entry-specific validations, approximately 1,740,000 entries have been liquidated and are in the refund process as of 8pm eastern time on Sunday, April 26, 2026.
7. Overall, as of 8pm eastern time on Sunday, April 26, 2026, the CAPE functionality is working successfully. Since the opening of CAPE on April 20, 2026, the only time during which the CAPE functionality was not available for use by importers and their brokers was an 18-minute period on April 20, 2026, when CBP briefly paused the ability to submit declarations to reconfigure resources and optimize the processing of CAPE declarations. CBP will continue to monitor and address any issues as they arise, to ensure that CAPE continues to function as intended.

I declare that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed this 28th day of April, 2026.



Brandon Lord
Executive Director
Trade Programs
Office of Trade
U.S. Customs and Border Protection