UNITED STATES COURT OF INTERNATIONAL TRADE

FREESTYLE WORLD, INC., on behalf of itself and all others similarly situated, Plaintiff, v. U.S. CUSTOMS AND BORDER PROTECTION; RODNEY S. SCOTT, in his official capacity as Commissioner of U.S. Customs and Border Protection; and the UNITED STATES OF AMERICA, Defendants.	Before: Richard K. Eaton, Judge Court No. 26-01088

ORDER

At a closed conference held on October 27, 2026, the court and participants discussed the progress of U.S. Customs and Border Protection's ("Customs") Consolidated Administration and Processing of Entries ("CAPE") program. On October 26, 2026, the Government filed the Declaration of Brandon Lord, Executive Director, Trade Programs Directorate, Office of Trade, U.S. Customs and Border Protection, ECF No. 65 ("Lord Decl.").

On October 6, 2026, Customs deployed CAPE Phase 3, which covers "finally liquidated entries filed by plaintiffs for which the Court has ordered reliquidation, including those subject to protest." Lord Decl. ¶ 8. Thus, it is the court's understanding that plaintiffs in individual cases are eligible to process their International Emergency Economic Powers Act ("IEEPA") refund claims for their finally liquidated entries that are the subject of a protest, in CAPE Phase 3, (1) even if the

protest has not been withdrawn, and (2) no matter if the protest relates exclusively to IEEPA duties or includes other issues as well.[1]

At the conference, discussion was had about error codes prohibiting processing in CAPE. Guidance regarding Customs' dedicated mailboxes for IEEPA questions can be found at the bottom of Customs' IEEPA refunds webpage.[2] Continue to refer to this webpage for updates to Frequently Asked Questions.

As of October 23, 2026, CAPE declarations covering approximately 15.8 million entries have been accepted for processing in Phase 3. Lord Decl. ¶ 8. Customs provides access to Phase 3 on a rolling basis, and will notify plaintiffs in individual cases, via email to their counsel, when they are eligible to file CAPE declarations for Phase 3. *Id.*

Also as of October 23, 2026, approximately $137.9 billion in both potential and certified refunds has been accepted for processing in CAPE, and approximately $127.7 billion in refunds (duties plus interest) has been sent to the U.S. Department of the Treasury for disbursement. *Id.* ¶ 5. This represents the refund of more than 80% of the $166 billion in IEEPA tariffs collected.

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[1] The court notes that, to date, there is no Frequently Asked Question on Customs' IEEPA refunds webpage stating that, in Phase 3, there is no need to withdraw a protest before filing a CAPE declaration.

[2] *See* International Emergency Economic Powers Act (IEEPA) Duty Refunds, "Have Additional Questions?", U.S. Customs and Border Protection, https://www.cbp.gov/trade/programs-administration/trade-remedies/ieepa-duty-refunds.

Upon consideration of the papers and proceedings had herein, it is hereby

ORDERED that Defendant shall file, by 5:00 p.m. Eastern on Tuesday, November 10, 2026, a short report on the progress of CAPE. A closed settlement conference will be held on Thursday, November 12, 2026, at 2:00 p.m. Eastern, in person and via Webex.

/s/ Richard K. Eaton
Judge

Dated: October 29, 2026
New York, New York