

UNITED STATES COURT OF INTERNATIONAL TRADE

BEFORE: THE HONORABLE RICHARD K. EATON, SENIOR JUDGE

ATMUS FILTRATION, 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. 26-01259

**DECLARATION OF BRANDON LORD
RESPONDING TO MARCH 12, 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 is developing a new capability within its system of record for imported merchandise — the Automated Commercial Environment (ACE) — to prepare 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). CBP is designing CAPE with four integrated components:

- Claim Portal,
- Mass Processing,
- Review and Liquidation/Reliquidation, and
- Refund

Please refer to my declaration filed March 12, 2026 (ECF 39) for a description of each component. The status of CBP's development for each component is discussed below.

CLAIM PORTAL

3. As of March 19, 2026, CBP estimates that its development of the Claim Portal component is 73% complete.
4. CBP has been conducting tests on the substantially-developed capabilities of the Claim Portal component. As with any new functionality that CBP develops for ACE, the new CAPE components must go through multiple rounds of critical testing before deployment to the live ACE environment. As CBP gets closer to full development of each component, its focus will increasingly be on this necessary testing.

MASS PROCESSING

5. As of March 19, 2026, CBP estimates that its development of the Mass Processing component is 45% complete. Since March 12, 2026, CBP has continued developing two critical functions within this component: 1) ACE validations, and 2) event history tracking.
6. ACE validations are part of the normal ACE entry summary process and will ensure that the automated entry summary updates are processed correctly. The validation function of the Mass Processing component of CAPE will identify entry summaries that cannot be fully processed in Phase 1 of CAPE due to requirements external to the IEEPA refund process, such as those subject to an antidumping or countervailing duty (AD/CVD) order where the Department of Commerce has instructed CBP to suspend liquidation.
7. CBP is developing an event history tracking function within this component that will record new events as entry summaries are processed. This will ensure that the agency maintains a robust and well-structured audit trail on entry summaries updated through this process.
8. Within the next week, CBP plans to complete the remaining validations, begin testing of the Mass Processing component, and address any issues found in testing.

REVIEW AND LIQUIDATION/RELIQUIDATION

9. As of March 19, 2026, CBP estimates that its development of the Review and Liquidation/Reliquidation component is 80% complete. Since March 12, 2026, CBP has begun testing the liquidation/reliquidation function of this component. CBP plans to complete additional development and testing for this component, but these are dependent on the development progress of other CAPE components.

REFUND

10. As of March 19, 2026, CBP estimates that its development of the Refund component is 63% complete. CBP has completed development of a CAPE-specific refund processing functionality within the ACE Collections framework. Since March 12, 2026, CBP has conducted testing for the refund consolidation functionality, which will consolidate refunds by liquidation/reliquidation date and importer of record (IOR) or a party the IOR has designated to receive refunds on its behalf.
11. Within the next week, CBP will continue developing and testing additional capabilities to support the refund consolidation functionality.

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

Executed this 19th day of March, 2026.



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