

## UNITED STATES COURT OF INTERNATIONAL TRADE

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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.

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Before: Richard K. Eaton, Judge

Court No. 26-01088

**ORDER**

At a closed conference held on September 16, 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 September 15, 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. 50 (“Lord Decl.”).

On October 6, 2026, Customs “will deploy CAPE Phase 3, which covers finally liquidated entries filed by plaintiffs for which the Court has ordered reliquidation.” Lord Decl. ¶ 8. This means that plaintiffs in individual cases will have the opportunity to submit a CAPE Declaration for processing that will result in the refund of International Emergency Economic Powers Act (“IEEPA”) duties on finally liquidated entries.

As of September 11, 2026, approximately \$134.2 billion in both potential and certified refunds (duties plus interest) have been accepted for processing in CAPE, and approximately \$122

billion in refunds have been sent to the U.S. Department of Treasury (“Treasury”) for disbursement. Lord Decl. ¶ 5.

It is worth noting that refunds totaling approximately \$1.3 billion have not been transmitted to Treasury because Automated Clearing House (“ACH”) account information has not been provided by the importer of record or its authorized designee. *Id.* ¶ 6. To the extent that filers have reported having trouble providing ACH information because of trouble accessing Customs’ Automated Commercial Environment, filers should be aware that customs brokers with a valid power of attorney could be of assistance. Customs will provide updated FAQs on its IEEPA Duty Refunds web page.

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, October 6, 2026, a short report on the progress of CAPE. A closed settlement conference will be held on Wednesday, October 7, 2026, at 2:00 p.m. Eastern, in person and via Webex.

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/s/ Richard K. Eaton  
Judge

Dated: September 17, 2026  
New York, New York