

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
IN RESPONSE TO THE COURT'S
QUESTIONS OF MARCH 3, 2026**

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. 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. This declaration is made to respond to the questions issued by the Court of International Trade in this action on March 4, 2026, as follows:

a) Is the estimated number of entries that have been made since duties were first imposed pursuant to the International Emergency Economic Powers Act (“IEEPA”) materially greater or less than the number of entries made during the twelve months preceding the imposition of IEEPA duties?

Response: The number of entries filed since IEEPA duties were first imposed is greater than the number of entries filed during the twelve months preceding the imposition of IEEPA duties. From February 2024 to February 2025, a total of 39,134,522 entries were filed. From February 2025 to February 2026, a total of 71,647,732 entries were filed.

b) Is U.S. Customs and Border Protection (“Customs”) currently liquidating entries with duties imposed pursuant to IEEPA?

Response: Yes, for those entries where IEEPA duties were declared at entry, CBP is liquidating those entries with duties imposed pursuant to IEEPA.

c) Has Customs issued refunds of IEEPA duties as the result of liquidations that have taken place since the Supreme Court’s decision in Learning Resources, Inc. v. Trump, 2026 WL 477534 (U.S. Feb. 20, 2026)?

Response: No, CBP has not issued refunds of IEEPA duties as the result of liquidations that have taken place since the Supreme Court's decision.

d) Have instructions been issued to Customs officers instructing them to liquidate unliquidated entries without IEEPA duties?

Response: No, CBP has not issued instructions directing our employees to liquidate entries without IEEPA duties.

e) Is it Customs' position that, with respect to entries that are liquidated without IEEPA duties, the importers of record will be sent a refund in an amount equal to the IEEPA duties plus interest?

Response: There are several factors which inform the answer to this question, including but not limited to entry type. In accordance with applicable law, any validated refund of IEEPA duties would include interest. Regardless of entry type and liquidation cycle, CBP still requires a review period to ensure no violation of other Customs laws and no other duties, taxes, or fees are owed (e.g., anti-dumping, Sec. 301 duties, Sec. 232, etc.).

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

Executed this 4th day of March, 2026.



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