

**IN THE UNITED STATES COURT OF INTERNATIONAL TRADE**

BEFORE: THE HONORABLE GARY S. KATZMANN, JUDGE  
THE HONORABLE TIMOTHY M. REIF, JUDGE  
THE HONORABLE JANE A. RESTANI, JUDGE

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AGS COMPANY AUTOMOTIVE )  
SOLUTIONS AND CONSOLIDATED )  
PLAINTIFFS, )  
Plaintiffs, ) Consol. Court No. 25-00255  
)  
v. )  
)  
U.S. CUSTOMS AND BORDER PROTECTION, )  
et al., )  
Defendants. )  
\_\_\_\_\_  
)

**ORDER**

Upon consideration of plaintiffs' motion for a preliminary injunction, defendants' response thereto, and all other pertinent papers, it is hereby

ORDERED that plaintiffs' motion for a preliminary injunction is DENIED.

Dated: \_\_\_\_\_  
New York, New York

\_\_\_\_\_  
JUDGE

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	)	

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**DEFENDANTS' RESPONSE IN OPPOSITION TO  
 PLAINTIFFS' MOTION FOR PRELIMINARY INJUNCTION**

Consolidated plaintiffs are various companies that challenge the imposition of tariffs under the International Emergency Economic Powers Act (IEEPA). Their complaints seek invalidation of the tariffs and refunds of any amounts paid pursuant to the challenged IEEPA orders, under 28 U.S.C. § 1581(i), and are substantially similar to complaints in *V.O.S. Selections Inc. v. Trump*, No. 25-00066, and *The State of Oregon v. Trump*, No. 25-00077, currently before the Supreme Court. Plaintiffs now seek a preliminary injunction to suspend liquidation of their entries. Defendants, U.S. Customs and Border Protection (CBP), CBP Commissioner Rodney Scott, and the United States, respectfully oppose the request because they have repeatedly assured plaintiffs and this Court that they will not oppose or object to the Court's authority to order reliquidation of plaintiffs' subject entries of merchandise, or to a final decision ordering reliquidation of plaintiffs' subject entries, should the Supreme Court hold the IEEPA duties at

issue unlawful. As defendants stipulated in a related action, the purpose of this assurance is so that plaintiffs may obtain judicial relief in the event of a final decision finding the IEEPA duties unlawful, while at the same time maintaining a streamlined and administrable procedure for CBP.

In light of defendants' unequivocal position, the key premise of plaintiffs' motion for preliminary injunction dissolves. Plaintiffs' arguments on irreparable harm, balance of the hardships, and public interest all hinge on the idea that without a preliminary injunction suspending liquidation, plaintiffs will no longer be able to obtain refunds after a final decision on the challenged IEEPA orders. *See, e.g.*, ECF No. 10 (Mot.) at 1. But given defendants' representations, that key premise is incorrect. The extraordinary and drastic remedy of a preliminary injunction is not warranted when it would give plaintiffs no practical relief. And plaintiffs' only argument on the merits, asserting *stare decisis*, is unavailing given the Supreme Court's active consideration of the very tariffs at issue in this case.

The Court should deny plaintiffs' motion for emergency relief.

#### **STANDARD OF REVIEW**

“[A] preliminary injunction is an extraordinary and drastic remedy,” *Mazurek v. Armstrong*, 520 U.S. 968, 972 (1997), “never awarded as of right,” *Winter v. Nat. Res. Def. Council, Inc.*, 555 U.S. 7, 24 (2008). The moving party must clearly show four factors: “(1) likelihood of success on the merits, (2) irreparable harm absent immediate relief, (3) the balance of interests weighing in favor of relief, and (4) that the injunction serves the public interest.” *Sumecht NA, Inc. v. United States*, 923 F.3d 1340, 1345 (Fed. Cir. 2019). Moreover, the goal of a preliminary injunction “is to ensure that, at the end of the case, the court can still grant an adequate remedy.” *Del. State Sportsmen’s Ass’n, Inc. v. Del. Dep’t of Safety &*

*Homeland Sec.*, 108 F.4th 194, 200 (3d Cir. 2024). “Only when the threatened harm would impair the court’s ability to grant an effective relief is there really a need for preliminary relief.” Wright & Miller, 11A Fed. Prac. & Proc. Civ. § 2948.1 (3d ed.).

## ARGUMENT

### **I. Plaintiffs Cannot Establish Likelihood Of Immediate, Irreparable Harm**

The Court should deny plaintiffs’ motion because they cannot show irreparable harm.

*See Amazon.com, Inc. v. Barnesandnoble.com, Inc.*, 239 F.3d 1343, 1350 (Fed. Cir. 2001).

Plaintiffs argue that “liquidation poses a meaningful risk of irreparable harm” because it would prevent “duties [from] be[ing] recovered through subsequent litigation.” Mot. 5-7. In other words, plaintiffs’ asserted irreparable harm is the purported inability to obtain a refund after a final and unappealable decision because of liquidation. But that asserted harm is nonexistent here because defendants have made very clear—both in this case and in related cases—that they will not object to the Court ordering reliquidation of plaintiffs’ entries subject to the challenged IEEPA duties if such duties are found to be unlawful. Because defendants’ representations make clear that liquidation will not interfere with the availability of refunds after a final decision, plaintiffs cannot be irreparably harmed by liquidation.

Contrary to plaintiffs’ speculation, liquidation will not affect the availability of refunds after a final decision. Defendants first made this representation in April 2025, in the *V.O.S.* litigation. *See V.O.S. Selections*, No. 25-066, ECF No. 32 at 42 (Ct. Int’l Trade Apr. 29, 2025) (“[E]ven if future entries are liquidated, defendants do not intend to oppose the Court’s authority to order reliquidation of entries of merchandise subject to the challenged tariffs if the tariffs are found in a final and unappealable decision to have been unlawfully collected. Such reliquidation would result in a refund of all duties determined to be unlawfully assessed, with interest.”).

Defendants again represented in May 2025, in a related action, that they “will not object to the Court reliquidating any of plaintiffs’ entries subject to IEEPA duties that are found to be unlawful.” *Princess Awesome, LLC v. Customs & Border Prot.*, No. 25-078, ECF No. 16 at 12 n.4 (Ct. Int’l Trade May 23, 2025). Indeed, defendants stipulated in that case that “they will not oppose the Court’s authority to order reliquidation of entries of merchandise subject to the challenged IEEPA duties and that they will refund any IEEPA duties found to have been unlawfully collected, after a final and unappealable decision has been issued finding the duties to have been unlawfully collected and ordering defendants to refund the duties.” *Id.*, ECF No. 17 ¶ 2. The point of the stipulation was to “ensure[] that the plaintiffs may obtain judicial relief in the event that the IEEPA duties are found to be unlawful in a final and unappealable decision, while at the same time adopting a more streamlined and administrable procedure.” *Id.* ¶ 3.

And defendants confirmed the same to the Federal Circuit in May 2025, assuring that court that “[i]f tariffs imposed on plaintiffs during these appeals are ultimately held unlawful, then the government will issue refunds to plaintiffs, including any post-judgment interest that accrues.” *V.O.S. Selections*, No. 25-1812, ECF No. 6 at 25 (Fed. Cir. May 29, 2025).

Defendants are, and have been, willing to make a similar stipulation here. *See* ECF Nos. 14, 23 (referring to the parties’ discussions regarding a stipulation). Defendants have assured plaintiffs that they will not oppose either a request by plaintiffs for, or the Court’s authority to issue, a final and unappealable order requiring CBP to liquidate or reliquidate plaintiffs’ subject entries with refunds to plaintiffs of the challenged IEEPA duties if such duties are found unlawful.

Thus, plaintiffs’ assertions of irreparable harm are not only speculative, but contrary to the assurances defendants have consistently and repeatedly given on the issue. *Zenith Radio*

*Corp. v. United States*, 710 F.2d 806, 809 (Fed. Cir. 1983) (to establish irreparable harm, “[a] presently existing, actual threat must be shown”). Consistent with the Federal Circuit’s decision in *Shinyei Corp. of Am. v. United States*, 355 F.3d 1297 (Fed. Cir. 2004), defendants have made very clear that they do not contest the Court’s jurisdiction or authority under 28 U.S.C. § 1581(i) to order reliquidation under these circumstances. Plaintiffs’ reliance on *Target Corp. v. United States*, 134 F.4th 1307 (Fed. Cir. 2025), is therefore misplaced—both for this reason and because, unlike here, *Target* involved CBP decisions made under 19 U.S.C. § 1514 and its finality principle.

Even if there is some difference between defendants’ reliquidation representation and suspension of liquidation, plaintiffs still fail to clearly show irreparable harm. They have offered no evidence that without a preliminary injunction, this Court will be unable to decide the case or give them an adequate remedy. *See Eli Lilly & Co. v. Am. Cyanamid Co.*, 82 F.3d 1568, 1578 (Fed. Cir. 1996). It makes little sense to issue the extraordinary and drastic remedy of a preliminary injunction when the Court can ultimately grant an adequate remedy if appropriate, and when preliminary relief would have no real-world effect for plaintiffs. *See also Delaware*, 108 F.4th at 200, 205.

Plaintiffs have not offered any reason other than liquidation as the basis for their claim of irreparable harm. Accordingly, given that defendants will not object to the Court reliquidating plaintiffs’ entries subject to the challenged IEEPA duties if such duties are found to be unlawful, plaintiffs’ inability to establish irreparable harm is enough reason on its own to deny their motion. *See Amazon.com*, 239 F.3d at 1350.

## II. The Balance of Hardships and Public Interest Favor Defendants

The balance of hardships and the public interest, which “merge when the Government is

the opposing party,” *Nken v. Holder*, 556 U.S. 418, 435 (2009), also weigh against a preliminary injunction. Plaintiffs base their assertion of hardship and public interest on “the loss of their rights to complete relief if liquidation proceeds.” Mot. 7-8. As discussed above, this alleged hardship does not exist: defendants have already committed that they will not object to the Court’s power to order reliquidation of plaintiffs’ entries subject to the challenged IEEPA duties if such duties are found to be unlawful. Defendants have also committed to refund any challenged duties found to be unlawful once there is a final court decision ordering refund of such duties to plaintiffs.

By contrast, defendants face a very real hardship from an injunction suspending liquidation, as explained in more detail in the attached CBP declaration. As of December 10, 2025, approximately 34 million entries have been filed by over 301,000 importers that are subject to the IEEPA duties challenged in the Supreme Court. CBP Decl. ¶ 3. Approximately 19.2 million remain unliquidated as of December 10, 2025. *Id.* Should CBP be enjoined from liquidating entries subject to the challenged IEEPA orders, it would be tasked with managing an injunction of unprecedented scale and scope. CBP Decl. ¶ 4. The current system lacks the functionality to automatically prevent the liquidation of these entries, and CBP would be forced to undertake a highly labor-intensive process that would require significant resources. *Id.* Moreover, approximately 19.8 million of the entries were filed as informal entries under 19 C.F.R. part 143 (regulations promulgated pursuant to 19 U.S.C. § 1498(a)(1)(A)), and since informal entries liquidate immediately upon payment by the importer of the duties due upon the entry, CBP does not have a process to prevent the liquidation of informal entries. CBP Decl. ¶ 3; 19 C.F.R. § 159.10(a)(1).

In 2021, CBP explained the impossibility of suspending liquidation on the vast scale

required by *In re 301*, which in comparison, was far smaller at 5.5 million unliquidated entries.

*In re Section 301 Cases*, No. 21-00052, ECF 393-1 ¶ 4. Then, CBP estimated that “it would require over 40 Import or Entry Specialists at the Centers of Excellence and Expertise (Centers) working full time” to suspend liquidation. *Id.* ¶ 6. And CBP explained that such diversion of resources would significantly delay every other function of the Centers, including “combatting transshipment and ensuring that duties are properly assessed and entries are timely liquidated; conducting Enforce and Protect Act investigations; instituting penalties and referring appropriate matters to Homeland Security Investigations; reviewing prior disclosures; conducting free trade agreement verifications; discretionary targeting efforts; and processing the dramatic increase in protests filed in the last year.” *Id.* ¶ 8.

The diversion of resources would be even more crushing now when there are approximately 19.2 million unliquidated entries. It is not enough for plaintiffs to say that they are merely seeking an injunction with respect to their entries; issuing an injunction with respect to these plaintiffs will invariably result in countless other plaintiffs requesting the same. Indeed, other plaintiffs have already filed motions for similar preliminary injunctive relief, and a dozen trade firms have informed undersigned counsel that they intend to do the same on behalf of their clients. *See, e.g., Delta Enter. Inc. v. United States*, No. 25-00396, ECF No. 10 (Ct. Int'l Trade Dec. 11, 2025). The cascading effect of such injunctions threatens the precise harm detailed in the CBP declaration. *See also, e.g., Winter*, 555 U.S. at 24 (cautioning courts to “pay particular regard for the public consequences in employing the extraordinary remedy of injunction”); *Guerra v. Scruggs*, 942 F.2d 270, 275 (4th Cir. 1991) (considering the aggregate harm of additional injunctions in similar cases).

And plaintiffs’ requested injunction is particularly burdensome because it would be

superficial only—it would give plaintiffs nothing more than what defendants have already committed to providing. This would be an unprecedented and inequitable use of the Court’s equitable powers. It does not serve the public interest to issue an injunction that is unnecessary and not administrable.

Finally, even if the Court were to disagree that it has authority to order reliquidation here (a decision that would be inconsistent with years of its precedent),<sup>1</sup> it is inequitable to require CBP to act immediately when plaintiffs have waited until the last minute to seek an injunction. According to plaintiffs, their formal entries will *begin* to liquidate in mid-December. Yet plaintiffs waited until just one month before mid-December to discuss a stipulation and three weeks before to request an injunction, even though other importers filed suit and raised liquidation issues months ago. *See, e.g., V.O.S. Selections*, No. 25-066; *Oregon*, No. 25-077; *Princess Awesome*, No. 25-078. Plaintiffs’ delay here underscores the lack of any need for emergency relief. *See Benisek v. Lamone*, 585 U.S. 155, 159 (2018) (“[A] party requesting a preliminary injunction must generally show reasonable diligence.”); *Delaware*, 108 F.4th at 206 (concluding that plaintiffs’ delay “support[s] denying a preliminary injunction”).

### III. Plaintiffs Have Not Shown Likelihood Of Success On The Merits

Plaintiffs’ showing on the merits also falls altogether short. As plaintiffs acknowledge, the merits of the Executive Orders imposing tariffs under IEEPA are squarely before the

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<sup>1</sup> Plaintiffs argue that when the Court granted a preliminary injunction in *In re Section 301*, it “cast doubt” on the availability of “*Shinyei* relief.” Mot. at 6. But plaintiffs wrench the statement from its context. The Court issued its decision because the Government had opposed a preliminary injunction and contested the Court’s ability to order reliquidation. Unlike in *In re Section 301*, defendants do not contest the Court’s ability to do so here, or in any case that falls within the *Shinyei* parameters. A representation of this nature by the Government is sufficient to deny a request for injunctive relief. *See, e.g., Sumecht*, 923 F.3d at 1348 (holding that “the Government would be judicially estopped from taking a contrary position” regarding a prior representation involving the relief of reliquidation).

Supreme Court in *Donald J. Trump v. V.O.S. Selections, Inc.*, No. 25-250 (U.S.), which heard oral argument on November 5, 2025.<sup>2</sup> Thus, the only merits argument plaintiffs advance in their motion—that the Federal Circuit decision currently on appeal is *stare decisis* (Mot. 5)—fails.

*Stare decisis* rests on the premise “that the applicable rule of law be settled.” *Kimble v. Marvel Entm’t, LLC*, 576 U.S. 446, 455 (2015). The lack of a final judgment in *V.O.S.* and the Supreme Court’s active consideration of the issues necessarily means that there is no settled rule of law from that case to apply here. *Id.*; *see Shelcore, Inc. v. Durham Indus., Inc.*, 745 F.2d 621, 627 (Fed. Cir. 1984) (rejecting application of *stare decisis* where the cited decision “had not yet matured into a final judgment []; nor did it ever so mature”); *Koyo Seiko Co. v. United States*, 95 F.3d 1094, 1097 (Fed. Cir. 1996) (similar).

Plaintiffs have offered no other reason they are likely to succeed on the merits of their case, and the Court should deny their motion. *See Amazon.com*, 239 F.3d at 1350.

## CONCLUSION

For these reasons, the Court should deny plaintiffs’ motion for a preliminary injunction.

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<sup>2</sup> *V.O.S. Selections* concerns IEEPA duties imposed pursuant to Executive Orders 14193, 14194, 14195, and 14257, which plaintiffs in this action challenge as well. Plaintiffs here additionally challenge Executive Order 14266, but that is merely an amendment to Executive Order 14257.

DATED: December 11, 2025

Respectfully submitted,

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**CERTIFICATE OF COMPLIANCE**

I hereby certify, pursuant to section 2(B)(1) of the Standard Chambers Procedures of this Court, that this brief contains 2,905 words, as calculated by the word processing system used to prepare this brief (Microsoft Word).

/s/ Catherine M. Yang  
CATHERINE M. YANG

UNITED STATES COURT OF INTERNATIONAL TRADE

BEFORE: GARY S. KATZMANN, JUDGE, TIMOTHY REIF, JUDGE, JANE A. RESTANI, JUDGE

AGS COMPANY AUTOMOTIVE  
SOLUTIONS AND CONSOLIDATED  
PLAINTIFFS

Plaintiffs,

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.

Consol. Court No. 25-00255-3JP

**DECLARATION OF BRANDON LORD  
IN SUPPORT OF DEFENDANTS'  
OPPOSITION TO PLAINTIFFS' MOTION FOR A PRELIMINARY INJUNCTION**

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 provide further context regarding the administrative burden CBP would face should the Court enjoin CBP from liquidating entries covered by this consolidated court action, in which plaintiffs are challenging duties imposed pursuant to the International Emergency Economic Powers Act (“IEEPA”), 50 U.S.C. § 1701 et seq. under the following Executive Orders (hereinafter the “IEEPA Tariff Orders”):

- Executive Order No. 14193, Imposing Duties to Address the Flow of Illicit Drugs Across Our Northern Border, 90 Fed. Reg. 9,113 (Feb. 1, 2025), as amended;
- Executive Order No. 14194, Imposing Duties to Address the Situation at Our Southern Border, 90 Fed. Reg. 9,117 (Feb. 1. 2025), as amended;
- Executive Order No. 14195, Imposing Duties to Address the Synthetic Opioid Supply Chain in the People’s Republic of China, 90 Fed. Reg. 9,121 (Feb. 1, 2025), as amended; and
- Executive Order No. 14257, Regulating Imports With a Reciprocal Tariff To Rectify Trade Practices That Contribute to Large and Persistent Annual United States Goods Trade Deficits, 90 Fed. Reg. 15,041 (Apr. 2, 2025), as amended.

3. As of December 10, 2025, a total of over 34 million entries have been made, by over 301,000 importers, that are subject to duties imposed under the IEEPA Tariff Orders (the “subject entries”). As of December 10, 2025, the total amount of IEEPA duties and estimated duty deposits collected for entries covered by the IEEPA Tariff Orders is approximately \$129 billion. Approximately 19.2 million entries remain unliquidated as of December 10, 2025. Approximately 19.8 million of the subject entries were filed as “informal” entries pursuant to the special entry procedures provided in subpart C of part 143 of the Customs Regulations in Title 19 of the Code of Federal Regulations. Pursuant to Customs Regulations at 19 C.F.R. § 159.10(a)(1), informal entries liquidate immediately upon payment by the importer of the duties due upon the entry. CBP does not have a process to prevent the liquidation of informal entries.
4. Should CBP be required to ensure that the liquidation of unliquidated entries subject to the IEEPA Tariff Orders does not occur, it would be tasked with managing an injunction of unprecedented scale and scope. The current Automated Commercial Environment (“ACE”) system lacks the functionality to automatically prevent the liquidation of these entries. Consequently, CBP would be forced to undertake a highly labor-intensive, manual process involving the identification, individual notation, and continuous monitoring of each affected entry—a task that would require significant resources and introduce substantial risk of error, particularly when overlapping with existing suspensions pursuant to antidumping duty and countervailing duty (“AD/CVD”) orders. This would place an extraordinary and sustained burden on CBP’s operational capacity, diverting critical resources from trade enforcement priorities, revenue collection and the administration of the laws over which CBP has responsibility to enforce on a daily basis

Should the court enjoin CBP from liquidating the subject entries, CBP would need to perform the following steps:

- a. CBP would need to identify the pertinent importer of record numbers (“IOR numbers”). An importer may not have the same name as the plaintiff with which it is associated (for example, a named plaintiff could be the parent company of the relevant importer), and some plaintiffs may have multiple affiliated importers, resulting in multiple IOR numbers being associated with a single plaintiff.
- b. CBP would then have to identify the relevant CBP Center of Excellence and Expertise (“Center”) that handles the account of each importer, as the Centers are generally responsible for effectuating court orders to enjoin liquidation.
- c. Next, CBP would have to identify all the unliquidated entries of merchandise subject to duties under the relevant IEEPA Tariff Orders for each individual importer. To do this, CBP would have to generate a report for each IOR number identifying all entries filed during the relevant time period by liquidation status, and the more than 100 relevant headings of Chapter 99 of the Harmonized Tariff Schedule of the United States (“HTSUS”). Until it runs these reports and tabulates the results, CBP is unable to determine which entries would be subject to an injunction. Further, it would not be until that point that CBP would know what percentage of the over 19.2 million unliquidated entries subject to duties under the relevant IEEPA Tariff Orders are entries filed by the plaintiffs in these actions.
- d. Once CBP has generated a report identifying the relevant unliquidated entries for each subject importer, to effectuate a court order enjoining liquidation, CBP

would have to enter a code for an injunction for every entry by entering the requisite code in the ACE record for that entry. Each entry record will also have to be notated to indicate the specific reason for the suspension. CBP could do this on either an entry-by-entry basis or by utilizing the “mass processing” function of ACE, which would permit CBP to change up to 9,999 entries at a time to “suspended” status, on an importer-by-importer basis. The mass update function requires Excel spreadsheets manually compiled by CBP personnel that identify batches of subject entries.

- e. It is not uncommon for “mass processing” to identify entries that need to be individually evaluated and addressed, adding an unquantifiable amount of time given the unprecedented magnitude of this effort.
- f. CBP cannot suspend liquidation for the approximately 15.5 million entries that have already liquidated.

5. The process described in paragraph 4 is further complicated if liquidation of an entry is already suspended pursuant to an AD/CVD order. CBP would not only have to identify which entries are already suspended pursuant to an AD/CVD order but also have to ensure that these entries are not prematurely liquidated if suspension is lifted by the Department of Commerce but the injunction remains in place. If the Department of Commerce provides notice of the lifting of suspension pursuant to an AD/CVD order, there is a significant risk that CBP personnel will overlook the indication that an additional suspension of liquidation is in place, and that an entry will liquidate even though the Court’s order suspending liquidation is still in effect. Conversely, if an injunction in this litigation is lifted, but a suspension pursuant to an AD/CVD order is

still in place, the risk also exists that CBP personnel may prematurely liquidate that entry, creating problems in any corresponding AD/CVD proceedings.

6. For entries inadvertently liquidated during the pendency of a Court order enjoining liquidation, CBP would have to undertake the manual process of returning those entries, one-by-one, to unliquidated status upon order of the Court. Mass processing is not available for entries that have been inadvertently liquidated contrary to a Court order enjoining liquidation.
7. Furthermore, CBP would need to prevent the liquidation of *all future entries* subject to the IEEPA Tariff Orders. ACE does not have the functionality to automatically prevent the liquidation of non-AD/CVD entries. Therefore, future entries would not automatically be flagged as subject to the injunction at entry but would need to be manually updated on an importer-by-importer and entry-by-entry basis until any decision issued in this case becomes final. To ensure that liquidation is prevented for any newly-filed subject entries covered by an injunction, CBP would need to run reports again, likely every 30 days, for each importer, and then repeat the steps in paragraph 4 for entries filed during the 30-day period.
8. When litigation is completed and CBP is no longer enjoined from liquidating the subject entries, CBP would only have six months to liquidate those entries before they liquidate by operation of law pursuant to 19 U.S.C. § 1504(d). Given the enormous volume of subject entries, it is very likely that CBP would not be able to liquidate all such entries within the six month period, resulting in a potentially large volume of entries for which CBP would be unable to verify that the duties, taxes and fees were correctly declared, and thereby potentially putting a significant amount of lawful revenue at risk.

9. Should the Supreme Court rule in favor of the government, CBP would be required to perform a second manual process of undoing the suspension of liquidation for every impacted entry. Conversely, should the Court rule against the government, CBP would be required to conduct a second manual process of undoing the suspension of liquidation for every impacted entry and a third manual process of processing refunds for every impacted entry. Furthermore, suspension of liquidation will prevent CBP from processing any other corrections requested by the importer, including Post Summary Corrections, protests, etc.

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

Executed this 11th day of December, 2025.

BRANDON S   
LORD

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