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September 25, 2026

VIA CM/ECF

The Honorable Judge Richard K. Eaton
United States Court of International Trade
One Federal Plaza
New York, NY 10278-001

Re: *Freestyle World, Inc. v. United States*, Court No. 26-01088

Dear Judge Eaton:

Thank you for your very timely letter regarding the International Trade Surety Association's ("ITSA") meeting with U.S. Customs and Border Protection ("CBP"); your letter arrived while the meeting was in progress.

We are pleased to report the following:

- CBP assured us that they are aware of the need to provide IEEPA tariff refunds to sureties and have discussed internally how to provide those refunds to sureties through a revised CAPE process. They have identified some of the additional considerations which will require programming changes (e.g., accounting for bond terms, bond monetary limits, etc.) and they were receptive to a continued dialogue with sureties to develop and implement a process, and
- CBP advised that it has not issued refunds to anyone on entries that sureties have identified to CBP as ones which involve surety-paid duties. CBP stated that 660 claims have been filed by others on such entries. CBP agreed to provide specific information to the affected sureties.

ITSA continues to be concerned that there is no actual programming in progress, no timeline for programming and implementing a surety refund process, and no next meeting scheduled with CBP. We respectfully request that the Court direct CBP to include a specific status update on its programming progress for integrating surety refunds into the CAPE or other refund system within its upcoming status reports to the Court in the *Freestyle World* litigation.

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ITSA is prepared to consult with CBP on development and implementation of an efficient and accurate refund program and based upon our discussion with CBP, we believe the process will be enhanced by continued dialogue between the surety industry and CBP.

We note that our meeting with CBP involved three other surety associations and that the IEEPA refund issue was only one of the issues on the agenda. Based upon information provided by CBP at the meeting, it would appear that ITSA members account for most of the surety-paid IEEPA duties.

We appreciate the Court's oversight of the refund process and are prepared to provide any additional information which the Court might find helpful.

Sincerely,

SANDLER, TRAVIS & ROSENBERG, P.A.

By: 
Gilbert Lee Sandler

cc: ITSA