

UNITED STATES COURT OF INTERNATIONAL TRADE

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.

Before: Richard K. Eaton, Judge

Court No. 26-01088

ORDER

At a closed conference held on August 26, 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 August 25, 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. 38 (“Lord Decl.”). Among the items reported in the declaration is that, as of August 21, 2026, approximately \$132.5 billion in both potential and certified refunds (duties plus interest) have been accepted for processing in CAPE, and approximately \$106.6 billion in refunds have been sent to the U.S. Department of Treasury (“Treasury”) for disbursement. Lord Decl. ¶ 5.

It is worth noting that 22,170 refunds, totaling approximately \$1.7 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. The court urges CAPE

declaration filers to ensure that their ACH account information has been provided to Customs so that their refunds may be disbursed.

Discussion was had concerning updating information on Customs Form 5106 (Importer Identity Form). Customs will provide updated FAQs on its IEEPA Duty Refunds web page.

Discussion was also had with respect to CAPE Phase III, which covers finally liquidated entries filed by plaintiffs in lawsuits, for which reliquidation has been ordered by the court. The anticipated August 20, 2026, deployment of Phase III has been delayed to allow Customs to “build new validations to ensure no other duty adjustments are made to finally liquidated entries outside of the IEEPA duty refunds.” Lord Decl. ¶ 8. More information on the Phase III deployment date will be provided at the next conference on September 16, 2026.

Upon consideration of the papers and proceedings had herein, it is hereby

ORDERED that Defendant shall file, by 5:00 p.m. EDT on Tuesday, September 15, 2026, a short report on the progress of CAPE. A closed settlement conference will be held on Wednesday, September 16, 2026, at 2:00 p.m. Eastern, in person and via Webex.

/s/ Richard K. Eaton

Judge

Dated: August 27, 2026
New York, New York