



**U.S. Customs and
Border Protection**

PUBLIC VERSION

EAPA Cons. Case 7887

June 18, 2024

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RE: EAPA Consolidated Case 7887: Notice of Initiation of Investigations and Interim Measures

Dear Counsel and/or Representatives for the Above-Referenced Entities:

This letter is to inform you that U.S. Customs and Border Protection (CBP) has commenced formal investigations under Title IV, Section 421 of the Trade Facilitation and Trade Enforcement Act of 2015, commonly referred to as the Enforce and Protect Act (EAPA). Specifically, CBP is investigating whether Broadcreek Marketing Associates, Inc. (BMA), Dorado Surfaces LLC (Dorado), Kingka Cabinet Inc. (Kingka) and Multistone Enterprises, Inc. (Multistone) (collectively, the Importers) evaded antidumping duty (AD) order A-570-084 and countervailing duty (CVD) order C-570-085¹ on quartz surface products (QSP) by entering into the United States Chinese-origin QSP that was transshipped through Thailand.

¹ See *Certain Quartz Surface Products from the People's Republic of China: Antidumping and Countervailing Duty Orders*, 84 FR 33053 (Department of Commerce, July 11, 2019) (the *Orders*).

Based on a review of available information, CBP has determined that there is reasonable suspicion of evasion of AD/CVD duties by the Importers; therefore, CBP has imposed the interim measures outlined below.

Period of Investigation

Pursuant to 19 C.F.R. § 165.2, entries covered by an EAPA investigation “are those entries of allegedly covered merchandise made within one year before the receipt of an allegation”² Entry is defined as an “entry for consumption, or withdrawal from warehouse for consumption, of merchandise in the customs territory of the United States.”³ Cambria Company LLC (Cambria) filed four EAPA allegations against the Importers on December 16, 2023.⁴ On February 21, 2024, CBP acknowledged receipt of the properly filed EAPA allegations.⁵ Therefore, the entries covered by the period of investigation (POI) are those entered for consumption, or withdrawn from warehouse for consumption, from February 21, 2023, through the pendency of these investigations.⁶

Initiation

On March 13, 2024, the Trade Remedy Law Enforcement Directorate (TRLED), within CBP’s Office of Trade, initiated investigations under EAPA as a result of the Allegations submitted by Cambria regarding the evasion of AD/CVD duties by the Importers.⁷ Cambria alleged that the Importers entered Chinese-origin QSP into the United States that was transshipped through Thailand, and falsely entered as Thai-origin merchandise to evade the *Orders*.⁸

TRLED will initiate an investigation if it determines that “{t}he information provided in the allegation ... reasonably suggests that the covered merchandise has been entered for consumption into the customs territory of the United States through evasion.”⁹ Evasion is defined as “the entry of covered merchandise into the customs territory of the United States for consumption by means of any document or electronically transmitted data or information, written or oral statement, or act that is material and false, or any omission that is material, and that results in any cash deposit or other security or any amount of applicable antidumping or countervailing duties

² See 19 C.F.R. § 165.2.

³ See 19 C.F.R. § 165.1.

⁴ See Cambria’s letters, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Broadcreek Marketing Associates, Inc.,” dated December 16, 2023; “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Dorado Surfaces LLC,” dated December 16, 2023; “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Kingka Cabinet Inc.,” dated December 16, 2023; and “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Multistone Enterprises, Inc.,” dated December 16, 2023. Collectively, we refer to these submissions as the Allegations. Except for Exhibit 4, which is specific to each importer, the four Allegations are nearly identical.

⁵ See CBP’s Email, “EAPA 7887: Receipt of the Allegations,” dated February 21, 2024.

⁶ See 19 C.F.R. § 165.22.

⁷ See CBP Memorandum, “Initiation of Investigations: EAPA Consolidated Case Number 7887,” dated March 13, 2024 (Initiation Memorandum).

⁸ *Id.*

⁹ See 19 C.F.R. § 165.15(b).

being reduced or not being applied with respect to the covered merchandise.”¹⁰ Thus, the allegation must reasonably suggest not only that merchandise covered by an AD and/or CVD order was entered into the United States by the importer alleged to be evading, but that such entry was made by a material false statement or act, or material omission, that resulted in the reduction or avoidance of applicable AD and/or CVD cash deposits or other security. As discussed below, TRLED found that the information provided in the Allegations reasonably suggested that the Importers evaded the *Orders* by importing Chinese-origin QSP into the United States that had been transshipped through Thailand and failed to declare the merchandise as covered merchandise.

To support its contention that the Importers engaged in evasion, Cambria supplied export data for Thai Summit Stone Co., Ltd. (TSS), [**description**], for six and ten digit Harmonized Tariff Schedule codes covering artificial stone.¹¹ The data reveals that TSS shipped 2.8 million kilograms of QSP from October 2021, through September 2023, to the United States.¹² Cambria also supported its claim of evasion by comparing U.S. import data from Thailand before and after the imposition of AD/CVD duties on QSP from China. The data show that before the imposition of AD/CVD duties, there were almost no shipments of QSP from Thailand to the United States; and after the imposition, Thailand began shipping substantial quantities of QSP to the United States.¹³

In addition, Cambria [**description of event**] to investigate TSS’s operations in Thailand, as well as the operations of several other Thai exporters of QSP. Thai business registration documents, indicate that three of the four investors in TSS are Chinese nationals, and that they own 80 percent of the company’s total shares.¹⁴ Cambria notes that TSS began operations in 2019 after the publication of the *Orders*, however, [**description of event**] there was no manufacturing taking place when QSP was being shipped to the United States under TSS’s name, *i.e.*, [**date range**], and [**description of event**].¹⁵

In further support of its AD/CVD duty evasion claims, Cambria collected website data from Chinese QSP producers and other companies using TSS’s name. Kung Fu Stone, a Chinese QSP producer, lists TSS’s physical address in Thailand as its own contact information on its website.¹⁶ Kung Fu Stone advertised on its website that some Chinese QSP manufacturers and exporters have explored new approaches to deliver QSP to the United States through Thailand.¹⁷ Kung Fu Stone specifically states:

¹⁰ See 19 C.F.R. § 165.1.

¹¹ See the Allegations at 5 and Exhibit 3.

¹² *Id.*

¹³ *Id.* at 11-12.

¹⁴ *Id.* at 6, Exhibit 5 and Exhibit 7.

¹⁵ *Id.* at 6-8, Exhibit 5 and Exhibit 7.

¹⁶ *Id.*

¹⁷ *Id.* at 9 and Exhibit 8.

- “Do you want to import from China, but have problems with anti-dumping and high tariffs? Are you troubled by not finding reliable quartz suppliers and manufacturers? So, let us give you some inspiration and help through this article.
- Many famous Chinese quartz stone manufacturers and exporters have already begun to prepare to transfer their business to Thailand. In this way, customers can also enjoy fast delivery times and excellent quality.
- Quartz stone factories in China are famous for their fast delivery times. Meanwhile, Indian suppliers are often criticized for having slow deliveries. Then, if you are going to find a supplier from Thailand, you must also focus on the delivery time. Of course, some Chinese quartz slabs factories always have fast delivery times in Thailand too.
- With the development of the trade war between the United States and China, many American quartz importers cannot source directly from China. In 2018, the amount of quartz stone imported by the United States from China plummeted. So, why do many people still see a lot of Chinese quartz products in the US market? Of course, competition and friction between countries will always affect the development of enterprises. However, new approaches will always emerge as difficulties arise.
- So, if you can’t import quartz stone directly from China, then Thailand, and Vietnam are very good choices.”¹⁸

According to the Alleger, in the above statements on its website, Kung Fu Stone is careful not to specifically state Chinese QSP are being transshipped through Thailand. The Alleger also maintains that Kung Fu Stone’s statements strongly imply that transshipment is happening, *i.e.*, to avoid paying the AD/CVD duties on Chinese-origin QSP with fast delivery times.¹⁹

Cambria provided websites for other Chinese QSP manufacturers, *i.e.*, Silastone and Moral Stone, which also claim to be brands of QSP produced by TSS, and these companies listed their addresses as the same as TSS’s.²⁰ However, TSS’s website has a disclaimer that indicates that Silastone is not affiliated with TSS, although it makes no mention of Kung Fu Stone or Moral Stone.²¹

Based on the above information in the Allegations that reasonably suggests that covered merchandise was entered for consumption into the customs territory of the United States through evasion, on March 13, 2024, TRLED initiated investigations of the Importers.²²

Interim Measures

Not later than 90 calendar days after initiating an investigation under EAPA, CBP will decide based on the record evidence if there is reasonable suspicion that such merchandise covered by the orders was entered into the United States through evasion. CBP need only have sufficient evidence to support a reasonable suspicion that the importer alleged to be evading entered

¹⁸ *Id.*

¹⁹ *Id.*

²⁰ See Allegations at 10-11, Exhibit 10, Exhibit 11.

²¹ *Id.* at 10.

²² See Initiation Memorandum.

merchandise covered by an AD and/or CVD order into the customs territory of the United States by a materially false statement or act, or material omission, that resulted in the reduction or avoidance of applicable AD and/or CVD cash deposits or other security. If reasonable suspicion exists, CBP will impose interim measures pursuant to 19 U.S.C. § 1517(e) and 19 C.F.R. § 165.24. As explained below, for consolidated EAPA investigation 7887, CBP is imposing interim measures because, based on the record evidence, there is reasonable suspicion that the Importers entered covered merchandise into the customs territory of the United States through evasion.

CF28 Responses and Analysis

In March 2024, CBP issued CBP Form 28 (CF28) requests for information to the Importers in order to determine the country of origin of certain entries, requesting various information including production records, raw material purchases, foreign customs documentation for imported raw materials, labor records, work orders, finished goods inventory information, and to demonstrate how the raw materials consumed tie to the entry in question.²³ In addition, CBP requested a narrative description of the production process, equipment used, including photographs of the equipment and the equipment's production capacities.²⁴ The CF28s requested factory information such as how long the factory has been open, who the owners are, information on all corporate officers and affiliations.²⁵ Lastly, CBP requested various entry information such as original commercial invoice(s), CBP Form 7501 Entry Summaries (CF7501s), the contract, purchase order, country of origin documentation, all bills of lading, and proofs of payment that specifically tie the invoice to the manufacturer.²⁶

While the Importers provided some entry documentation and some purported production records, their responses were incomplete and contribute to the reasonable suspicion that the Importers entered covered merchandise without the payment of applicable AD/CVD duties. We analyze the Importers' CF28 responses below.

BMA

On March 20, 2024, CBP requested information from BMA concerning entry number [**number**]1576 (Entry 1576) which had an entry date of November 20, 2023.²⁷ BMA submitted a timely, but partial response on April 3, 2024.²⁸ As outlined below, BMA's response to the CF28 contains multiple discrepancies and is not complete. Therefore, TRLED is unable to rely on the information contained in BMA's CF28 Response to determine the country of origin of Entry 1576.

²³ See CF28 issued to BMA, dated March 20, 2024 (BMA's CF28 Request); CF28 issued to Dorado, dated March 20, 2024 (Dorado's CF28 Request); CF28 issued to Kingka, dated March 20, 2024 (Kingka's CF28 Request); and, CF28 issued to Multistone, dated March 20, 2024 (Multistone's CF28 Request).

²⁴ *Id.*

²⁵ *Id.*

²⁶ *Id.*

²⁷ See BMA's CF28 Request.

²⁸ See BMA's CF28 Response, dated April 3, 2024 (BMA's CF28 Response).

BMA submitted a commercial invoice, packing list, bill of lading, and arrival notice, all of which tie to one another based on quantities, dates, and the purchase order number.²⁹ BMA did not submit the requested CF7501, country of origin certificate, proof of payment which ties to the manufacturer, contract, or the purchase order. Certain submitted documents reference a purchase order number, 6075-4th, indicating that one was generated for this entry, but it was not submitted.³⁰

With respect to raw material purchases by the manufacturer, Alilia Home (Thailand) Co., Ltd. (Alila), BMA submitted an undated bill of lading for crushed glass, forming mold, and quartz sand.³¹ BMA also submitted what appears to be Thai customs documentation.³² We requested that all submitted documents be translated into English, and although this document is mainly untranslated, based on the raw materials listed, quantities, and bill of lading number, the Thai customs documentation and bill of lading appear to be linked. While the Thai customs document does not indicate the supplier of these raw materials, it lists “China” and “CN” twice on the document, which appears to be an indication that the country of origin is China.

BMA provided what appears to be two inventory-in reports for these raw materials from the Chinese supplier Taizhou Chengshi Trading Co., Ltd. (Taizhou Chengshi).³³ BMA provided the invoice, packing list and sales confirmation from Taizhou Chengshi to Alila.

The invoice from Taizhou Chengshi to Alila is dated September 4, 2023. The “Create Date” for the raw material inventory-in report is September 11, 2023. The Thai Customs documentation is dated September 18, 2023. BMA did not provide the requested narrative to explain Alila’s production process, but given the dates of the submitted documents, it seems unlikely that the raw materials could have physically arrived at Alila before Thai customs clearance. As such, for this analysis, and absent the requested information, we find it reasonable to assume that the raw materials could not have arrived at Alila until September 18, 2023.

BMA did not provide information to tie these raw materials to production, or to tie the production to Entry 1576. Also, BMA did not submit the requested labor records. The Production Review Sheet appears to be the first document created when Alila manufactures QSP.³⁴ The document is somewhat illegible, mainly in Chinese and Thai, with little translation. The Production Review Sheet contains several dates, September 25, 2022, March 2023, August 29, 2023, and September 7, 2023, but because these fields are untranslated, we do not know what they represent. We note that these fields all predate the arrival of the raw materials as noted on the Thai customs form, which is September 18, 2023.³⁵ Moreover, the Production Review Sheet does not appear to contain a purchase order number to tie to the entry in question, and the total production quantity appears to be 96 slabs of QSP, but as noted on the invoice, there were

²⁹ See BMA’s CF 28 Response.

³⁰ *Id.*

³¹ *Id.*

³² *Id.*

³³ *Id.*

³⁴ *Id.*

³⁵ *Id.*

142 slabs of QSP shipped.³⁶ As such, we find that the submitted Production Review Sheet does not appear to be related to Entry 1576 or to the raw material information submitted.

Notably, the packing list and invoice from Alila to BMA indicates that the QSP slabs entered consisted of several different model numbers, or colors, as indicated by the Alila reference numbers which correspond to BMA/Pure Surfaces reference numbers.³⁷ No documentation was provided as to the pigments used to manufacture QSP slabs of different colors. Moreover, no recipe or bill of materials were provided which would indicate, for example, the quartz to resin ratio. These kinds of missing information would indicate the name of each raw material, and the amount consumed, in the production of QSP.

The CF28 Response states that “{b}efore formal production, specialized technical personnel will issue raw material orders.”³⁸ What appear to be inventory-out slips were provided; however, these documents are untranslated and are in a combination of Chinese and Thai. There is a column, labelled “PO” which may indicate for which purchase order the raw materials are being withdrawn, however, this part of the inventory-out slips has been left blank.³⁹ In addition, these documents are dated September 1, 5 and 13, 2024, all of which predate the arrival of the raw materials.⁴⁰ In addition, there are columns of numbers on the slips, which appear to be measured in kilograms. The quantity of raw materials withdrawn from inventory for production is approximately one fifth of the net weight of the entry in question, and so could not represent the raw materials withdrawn from inventory for production of the entry in question.⁴¹ For these reasons we find it unlikely that the submitted inventory-out slips relate to Entry 1576.

The only other documentation provided by BMA in the CF28 response to tie the raw materials to production, and then to the entry in question, are the Daily Output sheets.⁴² Like the other documents submitted in the response, these documents appear to be in Chinese and Thai. The letters “WIP” appears on the forms, which may mean “work in progress,” but the forms are otherwise untranslated.⁴³ These forms are also blurry and illegible even when the image is expanded, although one clearly is dated September 9, 2023, which again, is before the arrival of the raw materials.⁴⁴

The Statement of Quartz Countertop document provides a production overview with little narrative; however, photographs appear to trace the production process in a flow chart form.⁴⁵ The requested production capacity for the machines was not provided. BMA’s CF28 response indicates two individuals named as owners of the company, however, information on how long

³⁶ *Id.*

³⁷ Record information indicates that several companies appear to be linked to BMA and that these companies have intertwined operations, one of which is Pure Surfaces.

³⁸ *Id.*

³⁹ *Id.*

⁴⁰ *Id.*

⁴¹ *Id.*

⁴² *Id.*

⁴³ *Id.*

⁴⁴ *Id.*

⁴⁵ *Id.*

the factory has been opened, information on the corporate officers and affiliations was not provided.

As discussed above, BMA's CF28 Response contains untranslated documents, is incomplete and does not contain information to tie the raw materials to production or to tie production to the entry in question. Without this information, CBP is unable to determine that Thailand is the country of origin for Entry 1576.

Kingka

On March 20, 2024, CBP requested information from Kingka concerning entry number [number]6657 (Entry 6657), which had an entry date of August 6, 2023.⁴⁶ Kingka submitted a timely but partial response on April 15, 2024.⁴⁷ As outlined below, Kingka's response to the CF28 contains multiple discrepancies and is not complete. Therefore, TRLED is unable to rely on the information contained in Kingka's CF28 Response to determine the country of origin of Entry 6657.

Kingka submitted a commercial invoice, packing list, bill of lading, and certificate of origin, all of which tie to one another based on quantities, dates, invoice number and container numbers.⁴⁸ Kingka did not submit the requested CF7501, purchase order, proof of payment that ties to the manufacturer, or contract.

With respect to raw material purchases by the manufacturer, Thai Summit Stone Co., Ltd. (TSS), Kingka submitted what appear to be invoices for "hardnox" and "coupling agent."⁴⁹ No definitions for these two raw materials were provided, nor was an explanation given as to how they are used in the manufacture of QSP. Although CBP requested that all documents submitted be translated, the invoices are in Thai. The response contains a payment for the coupling agent, as evidenced by the note in "memo" section of the payment documentation, however, the payment amount is more than double and invoiced amount, is dated several weeks before the invoice date, and therefore, may not be applicable to the invoice at all.⁵⁰ No payment was provided for hardnox. The quantity listed on the invoices for the raw materials totals 2,500 kg, and the net weight of the entry was over [amt] kg.⁵¹ For the reasons discussed above, we find that Kingka's CF28 Response does not tie the raw materials to Entry 6657.

The *pro forma* invoice from TSS to Kingka indicates that the QSP slabs entered consisted of several different model numbers, or colors. No documentation was provided as to the pigments used to manufacture QSP slabs of different colors. Moreover, no recipe or bill of materials was provided which would indicate, for example, the quartz to resin ratio. These kinds of missing information would indicate the name of each raw material, and the amount consumed, in the production of QSP.

⁴⁶ See Kingka's CF28 Request.

⁴⁷ See Kingka's CF28 Responses, dated April 15, 2024 (Kingka's CF28 Response).

⁴⁸ *Id.*

⁴⁹ *Id.*

⁵⁰ *Id.*

⁵¹ *Id.*

Kingka did not submit the requested labor records, however, the response contains three documents which purportedly to relate to QSP manufacturing, the Pressure Machine Record, the Record of Curing Oven & Polishing Line, and the QC Report, and none of these documents make mention of hardnox or coupling agent. The Pressure Machine Records, dated between May 30, 2023 and June 4, 2023, list the serial numbers appearing on the invoice in quantities exceeding the invoices, *i.e.*, more QSP slabs were produced than were invoiced.⁵² While no narrative was provided describing the manufacturing process, it appears that the serial numbers found on TSS's documents relate to the coloration of the QSP because regardless of the slab dimensions they are assigned the same serial number.

The Records of Curing Oven & Polishing Line contain two different fields to record the purchase order number and customer name, but these fields were left blank.⁵³ In addition, the forms have a field to indicate when a certain production quantity has been met to complete production for a particular purchase order, but these fields have been left blank as well.⁵⁴ Without the customer's name or purchase order number, we cannot trace these documents to Entry 6657. We also note that the thicknesses recorded on the Records of Curing Oven & Polishing Line do not correspond to those on the invoice and packing list. Specifically, the thickness of the QSP slabs listed on the invoice are 30 and 20 millimeters (mm).⁵⁵ The Records of Curing Oven & Polishing Line indicates the slabs are between 38 and 39 mm, and a few are between 28 and 29 mm.⁵⁶ The CF28 requested the purchase order and contract, where size tolerances may be indicated, however, these documents were not provided.⁵⁷

In addition, the Records of Curing Oven & Polishing Line indicate several slabs had defects based on notations in the column titled "Defects".⁵⁸ However, the specific defects noted are not translated, nor do the different grades at the bottom of the form indicate any production beyond Grade A, *i.e.*, there are no slabs with defects listed as grades B1, B2 or C. For example, record 4117 indicates four slabs had defects, yet all are Grade A.⁵⁹ Again, we requested that all documents submitted in the response be translated, but the Records of Curing Oven & Polishing Line are not fully translated.

While the QC Reports contain lot numbers, these lot numbers do not appear on any other documentation submitted. The QC Reports indicate similar dimensions to those listed on the invoice, but an examination of the QSP dimensions listed indicate that 100 of the 242 slabs listed on the invoice are not included on these documents.⁶⁰ This may be an indication that not all QC Reports were provided or that these documents may not tie to Entry 6657.

⁵² *Id.*

⁵³ *Id.*

⁵⁴ *Id.*

⁵⁵ *Id.*

⁵⁶ *Id.*

⁵⁷ *Id.*

⁵⁸ *Id.*

⁵⁹ *Id.*

⁶⁰ *Id.*

As discussed above, Kingka's CF28 Response contains untranslated documents, is incomplete and does not contain information to tie the raw materials to production or to tie production to the entry in question. Without this information, CBP is unable to determine that Thailand is the country of origin for Entry 6657.

Dorado

On March 20, 2024, CBP requested information from Dorado concerning entry number [number]6707 (Entry 6707), which had an entry date of June 27, 2023.⁶¹ Dorado submitted a timely but partial response on April 21, 2024.⁶² As outlined below, Dorado's CF28 Response contains multiple discrepancies and is not complete. Therefore, TRLED is unable to rely on the information contained in the CF28 response to determine the country of origin of Entry 6707.

Dorado submitted a commercial invoice, *pro forma* invoice, packing list, bill of lading, arrival notice and other shipping documentation, all of which tie to one another based on quantities, dates, the container number, and other data points.⁶³ The invoice's reference number is JS23-SUR0316. Dorado did not submit the requested CF7501, proof of payment that ties to the manufacturer, contract, or the purchase order.

With respect to raw material purchases by the manufacturer, Just Stone Industry (Thailand) Co., Ltd. (Just Stone), Dorado submitted several purchase orders and what appear to be inventory-in slips for quartz sand and polyester resin.⁶⁴ Except for the raw material name and numbers, these documents are in Thai. Dorado also submitted five documents which appear to be screen shots of electronic accounting vouchers. These documents are mainly in Chinese without English translations. These documents list supplier company names in English, Max S.C. Industrial & Trading Co., Ltd., Taiyixing Co., Ltd., and Thai Stone Rubber Co., Ltd.⁶⁵

The Raw Material Ex-warehouse Record (inventory-out slip) is only partially translated from Chinese and Thai, despite our request that all documents be translated.⁶⁶ The names of the raw materials are not translated; thus, we do not know what raw materials this document references. Moreover, the customer code listed on this document is SU12285, which indicates these raw materials were not used in the manufacture for Dorado products, as Dorado's customer code appears to be SUR0316.⁶⁷ In sum, with respect to the documents concerning raw materials, we are unable to trace raw materials to the manufacture of Entry 6707.

The *pro forma* invoice from Just Stone to Dorado indicates that the QSP slabs entered consisted of one product code, or color. No documentation was provided as to the pigments used to manufacture QSP slabs of this color. Moreover, no recipe or bill of materials was provided which would indicate, for example, the quartz to resin ratio. These kinds of missing information

⁶¹ See Dorado's CF28 Request.

⁶² See Dorado's CF28 Response, dated April 21, 2024 (Dorado's CF28 Response).

⁶³ *Id.*

⁶⁴ *Id.*

⁶⁵ *Id.*

⁶⁶ *Id.*

⁶⁷ *Id.*

would indicate the name of each raw material, and the amount consumed, in the production of QSP.

The Finished Product Ex-warehouse Record appears to be an inventory-out slip for finished products, given the container numbers listed on the right.⁶⁸ One line item indicates a code of JS23-SUR0316, which ties to the reference number on the invoice from Just Stone to Dorado, and the number of QSP slabs listed matches the number on the invoice.⁶⁹ While this document appears to indicate that finished inventory was withdrawn and shipped to Dorado, this document does not indicate that Just Stone manufactured these QSP slabs.

The submitted Production Records indicate a column labelled customer number, and that these records pertain to customer number SUR285, but as noted above, Dorado's customer number appears to be SUR0316, which appears to indicate that these documents are not applicable to Dorado or Entry 6707.⁷⁰ In addition, the differing dimensions on the Production Records *versus* the dimensions on the *pro forma* invoice is another indication that the submitted Production Records are not for the entry in question.⁷¹

The Slab Production Daily Report indicate 54 slabs were processed during the polishing shift.⁷² No other information on this report ties it to the Production Records, any customer, or the entry in question.

Dorado submitted the requested labor records. These records are in Chinese, although many employee's names appear to also be listed in English. Although these records are mainly illegible, they appear to correspond to the month of May 2023, which is when the production records are dated.

Two purported business licenses were submitted, although neither is translated, and therefore, we do not know what company these documents pertain to.⁷³

As discussed above, Dorado's CF28 Response contains untranslated documents, is incomplete and does not contain information to tie the raw materials to production or to tie production to the entry in question. Without this information, CBP is unable to determine that Thailand is the country of origin for Entry 6707.

Multistone

On March 20, 2024, CBP requested information from Multistone⁷⁴ concerning entry number [number]3259 (Entry 3259), entry date December 24, 2023, with [code] as the declared

⁶⁸ *Id.*

⁶⁹ *Id.*

⁷⁰ *Id.*

⁷¹ *Id.*

⁷² *Id.*

⁷³ *Id.*

⁷⁴ Multistone also does business as Multistone Imports. Record evidence CBP research indicates that Multistone and Multistone Imports are owned and registered by the same individual, Mathys N. Mathee, at the same address,

manufacturer.⁷⁵ Multistone did not respond to the CF28, therefore, there is no evidence on the record that Entry 3259 is of Thai origin or was manufactured by [code].

Other Indications of Evasion

Thai QSP Companies' Links to Chinese QSP Manufacturers

The Allegations indicate several Thai exporters/manufacturers are involved in the transshipment of Chinese QSP. During this investigation, CBP found additional information on Thai exporters/manufacturers, which indicates ownership by Chinese nationals and that these companies are all related to Chinese QSP manufacturers.

a. Alila

While BMA's CF28 Response provided the names of two of Alila's purported owners, it did not provide the requested information concerning how long Alila's factory has been open, or information on its corporate officers and affiliations.⁷⁶ Information from the Department of Business Development (DBD), in the Thai Ministry of Commerce, indicates there are no Thai investors/owners of Alila.⁷⁷ The information indicates that Alila is owned by three Chinese nationals.⁷⁸ Based on open source research, CBP came across the Facebook page of Taje Stainless Steel Products (Thailand) Co., Ltd. (Taje) which stated that with "strong design and production support from Huazhong Stone, a completely new Alila Home (Thailand) Co., Ltd. has been put into production and started a new journey..." and that Huazhong Group has invested in Alila.⁷⁹ Taje's Facebook page also provides photographs of QSP for sale and states: "Our Thailand made quartz countertops, slabs, vanity top, no anti-dumping and import tariff to U.S.A. welcome!"⁸⁰ Alila's website contains photographs of its trade fair booth and indicates that it shares a booth with Taje.⁸¹ According to its website, Taje is a manufacturer of stainless-steel sinks, not QSP.⁸² However, Huazhong Stone Industry Co., Ltd. (Huazhong Stone) is a Chinese manufacturer of QSP.⁸³ As such, it appears that Alila is affiliated with Taje and Chinese QSP producer Huazhong Stone.

b. Just Stone

Dorado's CF28 Response did not provide the requested information concerning how long Just Stone's factory has been open, who the owners are, information on all corporate officers, and its

and both import QSP from [code]. This is an indication that Multistone Imports is a doing-business-as name for Multistone, that these companies are the same corporate entity, and thus, will be investigated as such.

⁷⁵ See Multistone's CF28.

⁷⁶ See BMA's CF28 Response.

⁷⁷ See Memorandum to the File, "EAPA Cons 7887: Information Concerning Thai Exporters' Links to Chinese Quartz Surface Product Producers," dated June 18, 2024 (Thai Exporters Memorandum), at Exhibit 1, for more information on Alila.

⁷⁸ *Id.*

⁷⁹ *Id.*

⁸⁰ *Id.*

⁸¹ *Id.*

⁸² *Id.*

⁸³ *Id.*

affiliations.⁸⁴ DBD information indicates that there are no Thai investors/owners of Just Stone.⁸⁵ The information indicates that Just Stone is owned by three Chinese nationals.⁸⁶ According to Huang Xiangdong's LinkedIn profile, he is the "boss" of Just Stone and is located in Fujian, China.⁸⁷ Dun & Bradstreet indicates that Huang Xiangdong is the director and key principal of Just Stone and Quanzhou Yifeng Co., Ltd. (Quanzhou Yifeng).⁸⁸ Huang Xiangdong also indicated on LinkedIn that he is the owner of Quanzhou Yifeng, which is also located in Fujian, China.⁸⁹ Quanzhou Yifeng is a Chinese manufacturer of QSP and is also known as Quanzhou Yifeng Quartz Stone Factory.⁹⁰ Quanzhou Yifeng does not appear to have its own website, but its Facebook page links to Xiamen Optimum Stone Co., Ltd. (Optimum Stone), which is also a Chinese QSP manufacturer.⁹¹ A comparison of photographs on Quanzhou Yifeng's Facebook page and Optimum Stone's website indicate these companies appear to share a factory.⁹² Given the information discussed above, it appears that Quanzhou Yifeng is affiliated with, or operates under the name, Optimum Stone. In sum, record information indicates that Just Stone is affiliated with Chinese QSP producers Quanzhou Yifeng and Optimum Stone, and that the origin of Just Stone's QSP may be China.⁹³

c. TSS/Moral Stone

The Allegations indicate that a Chinese company, Moral Stone, sells QSP through TSS.⁹⁴ Although Moral Stone's website claims it is located at the same address as TSS in Thailand,⁹⁵ record information indicates that Moral Stone also has an address in China, (*i.e.* 2 Comprehensive Bldg, Block 19, Area 3 of En-Ping Industry Transferring Zone, Jiangmen City, Guangdong Province, China).⁹⁶ A Chinese producer of QSP, Landmark Stone Co., Ltd. (Landmark), shares this address with Moral Stone.⁹⁷ This appears to be an indication that Landmark and Moral Stone are, in fact, the same company.⁹⁸ Below, we discuss how TSS, Moral Stone and Landmark share employees.

While the contact page on the TSS website provides a sales number with a Thai country code (*i.e.*, 66), we note the website lists four specific points of contact – Tomson Tang, Jenny Zhong,

⁸⁴ See Dorado's CF28 Response.

⁸⁵ See Thai Exporters Memorandum at Exhibit 2, for more information on Just Stone.

⁸⁶ *Id.*

⁸⁷ *Id.*

⁸⁸ *Id.*

⁸⁹ *Id.*

⁹⁰ *Id.*

⁹¹ *Id.*

⁹² *Id.*

⁹³ *Id.*

⁹⁴ See the Allegations at 10 – 11 and Exhibit 11.

⁹⁵ *Id.* at Exhibit 11.

⁹⁶ See Thai Exporters Memorandum at Exhibit 3, for more information on Moral Stone and Landmark. In addition, Moral Stone indicates its products have a trademark, Moral Surfaces. A search of the U.S. Patent and Trademarks website (<https://tmsearch.uspto.gov/search/search-information>) indicates no such trademark exists in the United States.

⁹⁷ *Id.*

⁹⁸ Landmark appears to have also operated under the names Landmark International Group Ltd. and Landmark Decorative Materials and Technology Co., Ltd. *Id.* Record evidence indicates these companies have two Chinese QSP suppliers, Dellmond (Beijing) Building Materials Co., Ltd. and Sinostone (Guangdong) Co., Ltd. *Id.*

Landy Huang, and Benjamin Wu – which appear to all be Chinese nationals and three have phone numbers with a Chinese country code (*i.e.*, 86).⁹⁹ Although Tomson Tang’s number appears to be a U.S. number, his LinkedIn profile indicates he is currently the sales manager at Moral Stone, the sales manager at Moral Surface by TSS, and is the sales manager at Landmark.¹⁰⁰ As noted above, Moral Stone and Landmark are Chinese QSP manufacturers, and these companies appear to use Moral Surface as a doing-business-as name. Jenny Zhong’s LinkedIn profile indicates she is currently the Marketing Manager for TSS and attended university in China.¹⁰¹ Landy Huang’s LinkedIn profile indicates she is the sales manager for TSS and until recently was a sales associate at Landmark.¹⁰² Her profile indicates she resides in China, indicates she may still work for Landmark, and states Landmark operates QSP factories in China and Thailand.¹⁰³ She also indicated that she worked for Foshan Monica Quartz Co., Ltd., another Chinese QSP manufacturer, from 2013 to 2017.¹⁰⁴ However, in a separate LinkedIn profile, Landy Huang indicated that her employment with Foshan Monica began in 2009 and continues to the present day.¹⁰⁵ An internet search for Benjamin Wu’s number indicates it is for a Chinese ceramic tile company, Gaudea Co., Ltd. (Gaudea).¹⁰⁶ Benjamin Wu’s LinkedIn profile indicates he is the managing director for Gaudea, resides in China, and although the profile does not list any ties to QSP manufacturers, the website for TSS indicates he is one of its four points of contact.¹⁰⁷

In addition, DBD information indicates that TSS has one Thai and three Chinese national investors/owners.¹⁰⁸ A search of DBD for information on Moral Stone and Moral Surface returned no results. We believe this is an additional indication that Moral Stone and Moral Surface do not sell Thai QSP.

In sum, Moral Stone/Moral Surface (and Landmark) are Chinese QSP companies that indicate they sell QSP through TSS. Moreover, the individuals tasked with receiving orders for TSS appear to all be located in China and are employed by Chinese QSP manufacturers. Taken together, these facts appear to indicate that TSS sells Chinese-origin QSP. In the “Shipment Information” section below, we discuss additional record information indicates TSS sells Chinese-origin QSP.

d. Silastone

The Allegations indicate that Silastone is the brand name of TSS.¹⁰⁹ In the Buddhist religion, “Sila” roughly translates to mean “moral” which is an indication that Silastone may be a doing-business-as name for Moral Stone. A search of DBD for information on Silastone returned no

⁹⁹ *Id.* Tomson Tang also goes by Tomson Tong.

¹⁰⁰ *Id.*

¹⁰¹ *Id.*

¹⁰² *Id.*

¹⁰³ *Id.*

¹⁰⁴ *Id.*

¹⁰⁵ *Id.*

¹⁰⁶ *Id.*

¹⁰⁷ *Id.*

¹⁰⁸ *Id.*

¹⁰⁹ *See* Allegation at 11 and Exhibit 11.

results. The Allegations contain portions of Silastone’s website, which has been removed from the internet, however, Silastone maintains a Facebook page.¹¹⁰ The Silastone Facebook page links to Taimei Stone Co., Ltd. (Taimei Stone), a purported Thai QSP manufacturer.¹¹¹ Like the other alleged Thai QSP manufacturers examined in this investigation, Taimei Stone has links to several individuals in China, including its sales manager, Queenie Lee. Queenie Lee indicates on her LinkedIn page that Taimei Stone is operated by Foshan Hero Stone Company (Foshan Hero), a Chinese QSP manufacturer. She also indicates that she is the manager of Foshan Hero and resides in China.

In addition to Silastone, the record contains information that two other companies, Siam Quartz Company, Ltd. (Siam Quartz) and Alicante Quartz Surfaces (Alicante), appear to do business through TSS. Siam Quartz, which claims it is a Thai manufacturer of QSP, shares an address with TSS, (*i.e.* 888 Moo, 6 Nongyai, Chonburi Province, 20190, Thailand).¹¹² Alicante claims that it is an Indian manufacturer of QSP, that it and TSS are a part of the “Global Quartz Group,” and Alicante’s website indicates it has manufacturing facilities in India and Vietnam.¹¹³ In sum, record evidence indicates many companies – Alicante, Kung Fu Stone, Moral Stone/Moral Surface, Siam Quartz, and Silastone – indicate they sell QSP through TSS. Given that these companies all claim to be QSP manufactures, and most are not located in Thailand, this calls into question whether the QSP exported by TSS to the United States has a Thai country of origin.

Shipment Information

Record information indicates several QSP importers are related to BMA, though shared addresses and/or shared employees.¹¹⁴ These companies are Basix Surfaces West, Inc. (Basix), SMA Surfaces Inc., Stone Composite Surfaces, Inc. (Stone Composite), Pure Surfaces, Surface Partners, and Piedra Imports. Moreover, there are additional links between these companies. Stone Composite owns the trademark for Pure Surfaces, which appears to indicate that Pure Surfaces is a doing-business-as names, for Stone Composite.¹¹⁵ BMA owns the trademark for Basix.¹¹⁶ The Pure Surfaces website indicates that Basix is the manufacturer and the guarantor of its warranty.¹¹⁷ In July 2023, Pure Surfaces changed its name to Rock Surfaces, but appears to still be operating under the name Pure Surfaces.¹¹⁸ Given the business relationships discussed above – shared addresses, shared trademarks, and shared employees – it appears that BMA has intertwined operations with Basix, Piedra Imports, Pure Surfaces (Rock Surfaces), Stone Composite, SMA, and Surface Partners.

¹¹⁰ See Thai Exporters Memorandum at Exhibit 4, for more information on Silastone and Taimei Stone.

¹¹¹ *Id.*

¹¹² See Thai Exporters Memorandum at Exhibit 5, for more information on Siam Quartz and Alicante.

¹¹³ *Id.*

¹¹⁴ See Importers Memorandum at Exhibit 1 for information on shared employees and additional information related to companies affiliated with BMA.

¹¹⁵ *Id.* at Exhibit 10.

¹¹⁶ *Id.* at Exhibit 11.

¹¹⁷ *Id.* at Exhibit 12.

¹¹⁸ *Id.* at Exhibit 14.

BMA, as well as Basix, continue to receive what appear to be [description] mainly from [name].¹¹⁹ Of the [amount] received, from [date range], only [#] are from [code] and the rest from [description].¹²⁰ In fact, [word] of the [amount] received during the POI, February 21, 2023, through the pendency of these investigations, were from [code]. Assuming, *arguendo*, the QSP entered by BMA (and Basix) was manufactured in Thailand, it would not make business sense for the [description] of these products to be [description of event], unless the QSP shipped to BMA actually originated from [name].¹²¹ In addition, the suppliers of the QSP [description] are mainly [description of product].¹²² As noted above, [explanation of event].¹²³ The continuing receipt of QSP [description] by BMA and its related companies from [name] is another indication of duty evasion.

Summary

Based on the Importers' responses to the CF28s, or lack of responses, and other evidence placed on the record by CBP, TRLED has determined there is reasonable suspicion that the Importers entered covered merchandise into the United States through evasion, by means of transshipment through Thailand. Consequently, there is reasonable suspicion of evasion.

Enactment of Interim Measures

Based on the record evidence described above, CBP determines that reasonable suspicion exists in consolidated EAPA case 7887 that the Importers imported QSP into the United States from China that was transshipped through Thailand which should have been subject to the *Orders*. Therefore, CBP is imposing interim measures pursuant to this investigation. Specifically, in accordance with 19 U.S.C. § 1517(e)(1)-(3), CBP shall:

- (1) suspend the liquidation of each unliquidated entry of such covered merchandise that entered on or after February 1, 2023, the date of the initiation of the investigations;
- (2) pursuant to the Commissioner's authority under 19 U.S.C. § 1504(b), extend the period for liquidating each unliquidated entry of such covered merchandise that entered before the date of the initiation of the investigation: February 1, 2023; and
- (3) pursuant to the Commissioner's authority under 19 U.S.C. § 1623, take such additional measures as the Commissioner determines necessary to protect the revenue of the United States, including requiring a single transaction bond or additional security or the posting of a cash deposit with respect to such covered merchandise.¹²⁴

In addition, CBP will require live entry and reject any entry summaries that do not comply with live entry and require refiling of entries that are within the entry summary rejection period. CBP

¹¹⁹ *Id.* at Exhibit 16.

¹²⁰ *Id.*

¹²¹ *Id.*

¹²² *Id.*

¹²³ *Id.*

¹²⁴ *See also* 19 C.F.R. § 165.24(b)(1)(i)-(iii).

will also evaluate the Importers' continuous bonds to determine their sufficiency. Finally, CBP may pursue additional enforcement actions, as provided by law, consistent with 19 U.S.C. § 1517(h).

Any future submissions or factual information that you submit to CBP pursuant to this EAPA investigation must be made electronically using EAPA's case management system (CMS) at <https://eapallegations.cbp.gov/>. Please provide a business confidential and public version to CBP and serve the public version on the parties to this investigation (*i.e.*, to the parties identified at the top of this notice). Public versions of administrative record documents will be available via the EAPA Portal at <https://eapallegations.cbp.gov/>. Please note that CBP is requiring that all documents submitted via the CMS are made text searchable, especially if those documents are submitted as PDFs.

Should you have any questions regarding these investigations, please feel free to contact us at Paul.J.Walker@cbp.gov, Andrew.B.Huston@cbp.dhs.gov, and Lee.Baxley@cbp.dhs.gov. Please include "EAPA Case 7887" in the subject line of your email. Additional information on these investigations, including the applicable statute and regulations, may be found on CBP's website at: <https://www.cbp.gov/trade/trade-enforcement/tftea/enforce-and-protect-act-eapa>.

Sincerely,

Steven Emilius

Steven Emilius
Acting Director, Enforcement Operations Division
Trade Remedy Law Enforcement Directorate
CBP Office of Trade