

# U.S. Customs and Border Protection



## **PROPOSED REVOCATION OF ONE RULING LETTER AND REVOCATION OF TREATMENT RELATING TO THE TARIFF CLASSIFICATION OF INSTANT COFFEE MIXES**

**AGENCY:** U.S. Customs and Border Protection, Department of Homeland Security.

**ACTION:** Notice of proposed revocation of one ruling letter and revocation of treatment relating to the tariff classification of instant coffee mixes.

**SUMMARY:** Pursuant to section 625(c), Tariff Act of 1930 (19 U.S.C. §1625(c)), as amended by section 623 of title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act (Pub. L. 103–182, 107 Stat. 2057), this notice advises interested parties that U.S. Customs and Border Protection (CBP) intends to revoke a ruling letter concerning tariff classification of instant coffee mixes under the Harmonized Tariff Schedule of the United States (HTSUS). Similarly, CBP intends to revoke any treatment previously accorded by CBP to substantially identical transactions. Comments on the correctness of the proposed actions are invited.

**DATE:** Comments must be received on or before May 15, 2020.

**ADDRESS:** Written comments are to be addressed to U.S. Customs and Border Protection, Office of Trade, Regulations and Rulings, Attention: Trade and Commercial Regulations Branch, 90 K St., NE, 10th Floor, Washington, DC 20229–1177. Submitted comments may be inspected at the address stated above during regular business hours. Arrangements to inspect submitted comments should be made in advance by calling Ms. Cammy D. Canedo at (202) 325–0439.

**FOR FURTHER INFORMATION CONTACT:** Catherine Miller, Food, Textiles and Marking Branch, Regulations and Rulings, Office of Trade, at (202) 325–0101.

## SUPPLEMENTARY INFORMATION:

### BACKGROUND

Current customs law includes two key concepts: informed compliance and shared responsibility. Accordingly, the law imposes an obligation on CBP to provide the public with information concerning the trade community's responsibilities and rights under the customs and related laws. In addition, both the public and CBP share responsibility in carrying out import requirements. For example, under section 484 of the Tariff Act of 1930, as amended (19 U.S.C. § 1484), the importer of record is responsible for using reasonable care to enter, classify and value imported merchandise, and to provide any other information necessary to enable CBP to properly assess duties, collect accurate statistics, and determine whether any other applicable legal requirement is met.

Pursuant to 19 U.S.C. §1625(c)(1), this notice advises interested parties that CBP is proposing to revoke a ruling letter pertaining to the tariff classification of instant coffee mixes. Although in this notice, CBP is specifically referring to New York Ruling Letter ("NY") N303841, dated May 2, 2019 (Attachment A), this notice also covers any rulings on this merchandise which may exist, but have not been specifically identified. CBP has undertaken reasonable efforts to search existing databases for rulings in addition to the one identified. No further rulings have been found. Any party who has received an interpretive ruling or decision (*i.e.*, a ruling letter, internal advice memorandum or decision, or protest review decision) on the merchandise subject to this notice should advise CBP during the comment period.

Similarly, pursuant to 19 U.S.C. §1625(c)(2), CBP is proposing to revoke any treatment previously accorded by CBP to substantially identical transactions. Any person involved in substantially identical transactions should advise CBP during this comment period. An importer's failure to advise CBP of substantially identical transactions or of a specific ruling not identified in this notice may raise issues of reasonable care on the part of the importer or its agents for importations of merchandise subsequent to the effective date of the final decision on this notice.

In NY N303841, CBP classified the instant coffee mixes as instant coffee in subheading 2101.11, HTSUS. Specifically, CBP classified LUWAK "Coffee Global Original" and LUWAK "Coffee Global Non-Sweet" in subheading 2101.11.2126, Harmonized Tariff Schedule of the United States Annotated ("HTSUSA"), which provides for "Extracts, essences and concentrates, of coffee, tea or maté and prepara-

tions with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: Extracts, essences and concentrates: Instant Coffee, not flavored: Not decaffeinated: Packaged for retail sale.” CBP classified LUWAK “Coffee Global Mixed Nuts” in subheading 2101.11.2941, HTSUSA, which provides for “Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: Extracts, essences and concentrates: Other: Packaged for retail sale.”

CBP has reviewed NY N303841 and has determined the ruling letter to be in error. It is now CBP’s position that instant coffee mixes are classified as preparations with a basis of coffee in subheading 2101.12, HTSUS. Specifically, LUWAK “Coffee Global Original” and LUWAK “Coffee Global Mixed Nuts” are classified in subheading 2101.12.5400, HTSUSA, which provides for “Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: Other: Articles containing over 10 percent by dry weight of sugar described in additional U.S. note 3 to chapter 17; Described in additional U.S. note 8 to chapter 17 and entered pursuant to its provisions.” If the quantitative limits of additional U.S. note 8 to chapter 17 have been reached, then LUWAK “Coffee Global Original” and LUWAK “Coffee Global Mixed Nuts” are classified in subheading 2101.12.5800, HTSUSA. In addition, products classified in subheading 2101.12.5800, HTSUSA, are subject to additional duties based on their value, as described in additional U.S. note 8 to chapter 17. LUWAK “Coffee Global Non-Sweet” is classified in subheading 2101.12.9000, HTSUSA, which provides for “Extracts, essences and concentrates of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: Preparations with a basis of extracts, essences or concentrates or with a basis of coffee: Other: Other.”

Pursuant to 19 U.S.C. §1625(c)(1), CBP is proposing to revoke NY N303841 and to revoke or modify any other ruling not specifically

identified to reflect the analysis contained in the proposed Headquarters Ruling Letter (“HQ”) H303080, set forth as Attachment B to this notice. Additionally, pursuant to 19 U.S.C. §1625(c)(2), CBP is proposing to revoke any treatment previously accorded by CBP to substantially identical transactions.

Before taking this action, consideration will be given to any written comments timely received.

YULIYA A GULIS  
*for*

CRAIG T. CLARK,  
*Director*

*Commercial and Trade Facilitation Division*

Attachments

N303841

May 2, 2019

CLA-2-21:OT:RR:NC:N2:232

CATEGORY: Classification

TARIFF NO.: 2101.11.2126; 2101.11.2941

HAZEL ING

FLEGENHEIMER INTERNATIONAL INC.

227 W. GRAND AVE

EL SEGUNDO, CA 90245

RE: The tariff classification of Instant Coffee from Malaysia

DEAR MS. ING:

In your letter dated April 5, 2019 you requested a tariff classification ruling on behalf of your client, Seasons Serve Inc. DBA The Swallow for instant coffee. The submitted samples will be returned.

The subject merchandise is instant coffee described as LUWAK “Coffee Global Original”, “Coffee Global Non-Sweet” and “Coffee Global Mixed Nuts”. The instant coffee is packaged in 18 single servings sachets per box put up for retail sale. The instant coffee is a product of Malaysia.

The LUWAK “Coffee Global Original” contains 47 percent Creamer, 25 percent Sugar, 11 percent Cane Sugar, 9 percent Instant Soluble Coffee Powder, 6 percent Maltodextrin, 1 percent Colostrum and 1 percent Luwak Coffee Powder.

The LUWAK “Coffee Global Non-Sweet” contains 79 percent Creamer, 12 percent Instant Soluble Coffee Powder, 4 percent Maltodextrin, 3 percent Skimmed Milk Powder, 1 percent Colostrum and 1 percent Luwak Coffee Powder.

The LUWAK “Coffee Global Mixed Nuts” contains 47 percent Creamer, 25 percent Sugar, 11 percent Cane Sugar, 7 percent Instant Soluble Coffee Powder, 3 percent Mixed Nuts Powder (Almond Powder, Walnut Powder and Hazelnut Powder), 5 percent Maltodextrin, 1 percent Colostrum, and 1 percent Luwak Coffee Powder.

The applicable subheading for the LUWAK “Coffee Global Original” and LUWAK “Coffee Global Non-Sweet” will be 2101.11.2126, Harmonized Tariff Schedule of the United States (HTSUS), which provides for Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: Extracts, essences and concentrates: Instant Coffee, not flavored: Not decaffeinated: Packaged for retail sale. The general rate of duty will be Free.

The applicable subheading for the LUWAK “Coffee Global Mixed Nuts” will be 2101.11.2941, Harmonized Tariff Schedule of the United States (HTSUS), which provides for Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: Extracts, essences and concentrates: Other: Packaged for retail sale. The general rate of duty will be Free.

Duty rates are provided for your convenience and are subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided on the World Wide Web at <https://hts.usitc.gov/current>.

This merchandise is subject to The Public Health Security and Bioterrorism Preparedness and Response Act of 2002 (The Bioterrorism Act) which is regulated by the Food and Drug Administration (FDA). Information on the Bioterrorism Act can be obtained by calling FDA at telephone number (301) 575-0156, or at the website [www.fda.gov/oc/bioterrorism/bioact.html](http://www.fda.gov/oc/bioterrorism/bioact.html).

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Frank Troise at [frank.l.troise@cbp.dhs.gov](mailto:frank.l.troise@cbp.dhs.gov).

*Sincerely,*

STEVEN A. MACK

*Director*

*National Commodity Specialist Division*

HQ H308080  
OT:RR:CTF:FTM: H308080 CDM  
CATEGORY: Classification  
TARIFF NO.: 2101.12.5400, 2101.12.5800,  
2101.12.9000

MS. HAZEL ING  
FLEGENHEIMER INTERNATIONAL INC.  
227 W. GRAND AVE  
EL SEGUNDO, CA 90245

RE: Revocation of NY N303841 (classification of instant coffee mixes from Malaysia)

DEAR MS. ING:

On May 2, 2019, U.S. Customs and Border Protection (“CBP”) issued New York Ruling Letter (“NY”) N303841 to you, filed on behalf of your client, Seasons Service Inc. DBA The Swallow. The ruling pertained to the tariff classification under the Harmonized Tariff Schedule of the United States (“HTSUS”) of three instant coffee mixes: LUWAK “Coffee Global Original,” LUWAK “Coffee Global Non-Sweet,” and LUWAK “Coffee Global Mixed Nuts.”

In NY N303841, CBP classified LUWAK “Coffee Global Original” and LUWAK “Coffee Global Non-Sweet” in subheading 2101.11.2126, Harmonized Tariff Schedule of the United States Annotated (“HTSUSA”), which provides for “Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: Extracts, essences and concentrates: Instant Coffee, not flavored: Not decaffeinated: Packaged for retail sale.” CBP classified LUWAK “Coffee Global Mixed Nuts” in subheading 2101.11.2941, HTSUSA, which provides for “Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: Extracts, essences and concentrates: Other: Packaged for retail sale.”

We have reviewed NY N303841 and found it to be in error with regard to the tariff classifications of the instant coffee mixes. For the reasons set forth below, we hereby revoke NY N303841.

**FACTS:**

In NY N303841, there were three products at issue: LUWAK “Coffee Global Original,” LUWAK “Coffee Global Non-Sweet,” and LUWAK “Coffee Global Mixed Nuts.” The ingredient breakdown for LUWAK “Coffee Global Original” is described as:

47 percent Creamer, 25 percent Sugar, 11 percent Cane Sugar, 9 percent Instant Soluble Coffee Powder, 6 percent Maltodextrin, 1 percent Colostrum, 1 percent Luwak Coffee Powder

The ingredient breakdown for LUWAK “Coffee Global Non-Sweet” is described as:

79 percent Creamer, 12 percent Instant Soluble Coffee Powder, 4 percent Maltodextrin, 3 percent Skimmed Milk Powder, 1 percent Colostrum, 1 percent Luwak Coffee Powder

The ingredient breakdown for LUWAK “Coffee Global Mixed Nuts” is described as:

47 percent Creamer, 25 percent Sugar, 11 percent Cane Sugar, 7 percent Instant Soluble Coffee Powder, 3 percent Mixed Nuts Powder (Almond Powder, Walnut Powder and Hazelnut Powder), 5 percent Maltodextrin, 1 percent Colostrum, 1 percent Luwak Coffee Powder

All these instant coffee mixes are packaged in 18 single serving sachets per box put up for retail sale.

#### ISSUE:

What is the proper classification of instant coffee mixes?

#### LAW AND ANALYSIS:

Classification under the HTSUSA is made in accordance with the General Rules of Interpretation (“GRI”). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative Section or Chapter Notes. In the event that the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs may then be applied. There is no issue that heading 2101, HTSUS, which covers “Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof,” is the proper heading. The question lies at the HTSUS subheading levels.

The HTSUS subheadings under consideration are as follows:

2101	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
2101.11	Extracts, essences and concentrates:
2101.11.21	Instant coffee, not flavored
2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:
	Other:
	Articles containing over 65 percent by dry weight of sugar described in additional U.S. note 2 to chapter 17:
2101.12.44	Described in additional U.S. note 7 to chapter 17 and entered pursuant to its provisions
2101.12.48	Other (See 9904.17.17–9904.17.48)



Articles containing over 10 percent by dry weight of sugar described in additional U.S. note 3 to chapter 17:

2101.12.54	Described in additional U.S. note 8 to chapter 17 and entered pursuant to its provisions
2101.12.58	Other (See 9904.17.49–9904.17.65)
	Other
2101.12.90	Other

The Harmonized Commodity Description and Coding System Explanatory Notes (“ENs”) constitute the official interpretation of the Harmonized System. While not legally binding nor dispositive, the ENs provide a commentary on the scope of each heading of the Harmonized System at the international level and are generally indicative of the proper interpretation of these headings. *See* Treas. Dec. 89–80, 54 Fed. Reg. 35127, 35128 (August 23, 1989). The EN for heading 2101, HTSUS, provides, in pertinent part:

(1) Coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.

(2) Tea or maté extracts, essences and concentrates. These products correspond, *mutatis mutandis*, to those referred to in paragraph (1).

\* \* \*

(4) Preparations with a basis of coffee, tea or maté. These preparations include, & *inter alia* :

- (a) “coffee pastes” consisting of mixtures of ground, roasted coffee with vegetable fats and sometimes other ingredients, and
- (b) tea preparations consisting of a mixture of tea, milk powder and sugar.

First, we determine the proper six-digit classification, whether instant coffee mixes are properly classified as “instant coffee” under subheading 2101.11, HTSUS, or “preparations with a basis of coffee,” under subheading 2101.12, HTSUS. In Headquarters Ruling Letter (“HQ”) 952589, dated June 10, 1993, CBP found that “the term ‘preparation’ [of heading 2101, HTSUS] covers coffee or tea products which include sugar, milk, etc. regardless of changes in the finished products’ physical characteristics.” Thus, in HQ 952589, CBP has classified coffee flavoring mixes as “preparations” under heading 2101, HTSUS. This ruling is consistent with the EN for heading 2101, HTSUS, which describes preparations as coffee pastes as “ground, roasted coffee with vegetable fats and sometimes other ingredients” and “tea preparations consisting of a mixture of tea, milk powder and sugar.” CBP has interpreted the EN to heading 2101, HTSUS, which provides for tea mixtures, to also apply to instant coffee mixtures and mixes. *See* NY K87929, dated August 5, 2004 (instant coffee blends from Mexico classified as preparations); HQ 951238, dated July 7, 1992 (instant coffee mixes from Canada classified as preparations). Therefore, it is well-established that instant coffee

fee mixes which include milk and/or sugar are classified as preparations because they include other ingredients besides coffee. As such, the subject merchandise is classifiable as a preparation with a coffee basis in subheading 2101.12, HTSUS.

Next, we determine the proper eight-digit classification under subheading 2101.12, HTSUS. Subheadings 2101.12.32, 2101.12.34, 2101.12.38, HTSUS, are not applicable as the instant coffee mixes neither fall under any of these exclusions nor are blended syrups. Classification in the remainder of the eight-digit preparations subheadings is dependent on the sugar content. If the instant coffee mix has over 65 percent by dry weight of sugar content then subheading 2101.12.44, HTSUS, is contemplated, and if the instant coffee mix has over 10 percent by dry weight of sugar content then subheading 2101.12.54, HTSUS, is contemplated. Since none of the three products at issue have over 65 percent by dry weight of sugar content, subheading 2101.12.44, HTSUS, is not applicable. The next preparations provision to consider is subheading 2101.12.54, HTSUS, which implicates additional U.S. notes to chapter 17, which covers sugars and sugar confectionery. The relevant additional U.S. notes 3 and 8 to chapter 17 are as follows:

3. For the purposes of this schedule, the term “articles containing over 10 percent by dry weight of sugar described in additional U.S. note 3 to chapter 17” means articles containing over 10 percent by dry weight of sugars derived from sugar cane or sugar beets, whether or not mixed with other ingredients, except (a) articles not principally of crystalline structure or not in dry amorphous form, the foregoing that are prepared for marketing to the ultimate consumer in the identical form and package in which imported; (b) blended syrups containing sugars derived from sugar cane or sugar beets, capable of being further processed or mixed with similar or other ingredients, and not prepared for marketing to the ultimate consumer in the identical form and package in which imported; (c) articles containing over 65 percent by dry weight of sugars derived from sugar cane or sugar beets, whether or not mixed with other ingredients, capable of being further processed or mixed with similar or other ingredients, and not prepared for marketing to the ultimate consumer in the identical form and package in which imported; or (d) cake decorations and similar products to be used in the same condition as imported without any further processing other than the direct application to individual pastries or confections, finely ground or masticated coconut meat or juice thereof mixed with those sugars, and sauces and preparations therefor.

\* \* \*

8. The aggregate quantity of articles containing over 10 percent by dry weight of sugars described in additional U.S. note 3 to chapter 17, entered under subheadings 1701.91.54, 1704.90.74, 1806.20.75, 1806.20.95, 1806.90.55, 1901.10.74, 1901.90.69, 2101.12.54, 2101.20.54, 2106.90.78 and 2106.90.95 during the 12-month period from October 1 in any year to the following September 30, inclusive, shall not exceed 64,709 metric tons (articles the product of Mexico shall not be permitted or included under this quantitative limitation and no such articles shall be classifiable therein).

Specifically, additional U.S. note 3 to chapter 17 requires that to be classified in subheading 2101.12.54, HTSUS, the sugar content of the product must be: (1) over 10 percent by dry weight of sugar; (2) derived from sugar

cane or sugar beets; and (3) principally of crystalline structure and in dry amorphous form. If there is no sugar content in the product, then the last preparations subheading 2101.12.90, HTSUS, which covers other, applies. We analyze these requirements to each of the products.

In NY N303841, two of the products at issue, LUWAK “Coffee Global Original” and LUWAK “Coffee Global Mixed Nuts,” contain 25 percent of sugar which could place them in subheading 2101.12.54, HTSUS, if the sugar content is over 10 percent by dry weight of sugar, derived sugar cane or beets, and principally of crystalline structure and in dry amorphous form. *See* U.S. Additional Notes 2 to Chapter 17. Requester indicated in the underlying ruling request that the sugar content of 25 percent in these two products is by dry weight of sugar, thereby meeting the first requirement of subheading 2101.12.54, HTSUS. Requester also indicated in the underlying ruling request that the sugar is derived from sugar cane, thereby meeting the second requirement of subheading 2101.12.54, HTSUS. Finally, the sugar content is principally of crystalline structure and in dry amorphous form since the sugar is described by the requester as “cane sugar” which is crystalline in structure, dry, and amorphous, thereby meeting the third requirement of subheading 2101.12.54, HTSUS. Therefore, LUWAK “Coffee Global Original” and LUWAK “Coffee Global Mixed Nuts” are properly classified in subheading 2101.12.54, HTSUS, as preparations with a basis of coffee containing over 10 percent by dry weight of sugar. If the quantitative limits of additional U.S. note 8 to chapter 17 have been reached, the product is classified in subheading 2101.12.58, HTSUS. The third product at issue in NY N303841, LUWAK “Coffee Global Non-Sweet,” however, contains no sugar content, and therefore it is properly classified in subheading 2101.12.90, HTSUS, as other preparations with a basis of coffee.

#### **HOLDING:**

Under the authority of GRI 1, instant coffee mixes are classified under subheading 2101.12, HTSUS. Specifically, LUWAK “Coffee Global Original” and LUWAK “Coffee Global Mixed Nuts” are classified in subheading 2101.12.5400, HTSUSA, which provides for “Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: Other: Articles containing over 10 percent by dry weight of sugar described in additional U.S. note 3 to chapter 17; Described in additional U.S. note 8 to chapter 17 and entered pursuant to its provisions.” The general rate of duty is 10 percent ad valorem. If the quantitative limits of additional U.S. note 8 to chapter 17 have been reached, then LUWAK “Coffee Global Original” and LUWAK “Coffee Global Mixed Nuts” are classified in subheading 2101.12.5800, HTSUSA, and dutiable at the rate of 30.5 cents per kilogram plus 8.5 percent ad valorem. In addition, products classified in subheading 2101.12.5800, HTSUSA, are subject to additional duties based on their value, as described in additional U.S. note 8 to chapter 17.

LUWAK “Coffee Global Non-Sweet” is classified in subheading 2101.12.9000, HTSUSA, which provides for “Extracts, essences and concentrates of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: Preparations with

a basis of extracts, essences or concentrates or with a basis of coffee: Other: Other.” The rate of duty is 8.5 percent ad valorem.

Duty rates are provided for your convenience and are subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided on the World Wide Web at <https://hts.usitc.gov/current>.

**EFFECT ON OTHER RULINGS:**

NY N303841, dated May 2, 2019, is REVOKED.

In accordance with 19 U.S.C. § 1625(c), this ruling will become effective 60 days after its publication in the *Customs Bulletin*.

*Sincerely,*

CRAIG T. CLARK,

*Director*

*Commercial and Trade Facilitation Division*



**19 CFR PART 190**

**ISSUANCE OF A NEW SIMPLIFIED GENERAL  
MANUFACTURING DRAWBACK RULING UNDER 19 U.S.C.  
1313(B) FOR COMPONENT PARTS**

**CBP DECISION NUMBER 20-07**

**AGENCY:** U.S. Customs and Border Protection, Department of Homeland Security.

**ACTION:** Notice of the issuance of a new simplified general manufacturing drawback ruling under 19 U.S.C. 1313(b) for component parts.

**SUMMARY:** General manufacturing drawback rulings are contained in Appendix A to the regulations in Part 190 of title 19 Code of Federal Regulations (19 CFR Part 190)(entitled “Modernized Drawback”). As deemed necessary by U.S. Customs and Border Protection (CBP), and pursuant to 19 CFR 190.7(b)(1), new general manufacturing drawback rulings are issued as CBP Decisions and added to this appendix. This notice is for the issuance of a new simplified general manufacturing drawback ruling under 19 U.S.C. 1313(b) for component parts. Any person who can comply with the conditions of this ruling may notify a CBP drawback office of its intention to operate under the ruling pursuant to the procedures set forth in 19 CFR 190.7(b). Subsequent to this publication of notice of the issuance of this new ruling, CBP will amend Appendix A to Part 190 to add this ruling to the appendix.

**EFFECTIVE DATE:** This ruling is effective for drawback claims filed on or after the date of publication in the Customs Bulletin.

**FOR FURTHER INFORMATION CONTACT:** Sarita Singh, Entry Process & Duty Refunds Branch, Office of Trade, at (202) 325-0119.

**SUPPLEMENTARY INFORMATION:**

**BACKGROUND**

The General Manufacturing Drawback Ruling Under 19 U.S.C. 1313(b) for Component Parts (T.D. 81-300), published in 1981, contained a requirement that the imported component parts and designated component parts were only substitutable if they were of the same kind and quality and had the same component part numbers. Under the Trade Facilitation and Trade Enforcement Act of 2015 (TFTEA) (Pub. L. 114-125, 130 Stat. 122, February 24, 2016), the only change made to T.D. 81-300, as published in the appendix to new Part 190 of the CFR, was that the pre-TFTEA same kind and quality substitution standard was changed to classification under the same 8-digit subheading of the Harmonized Tariff Schedule of the United States (HTSUS); however, the pre-TFTEA requirement for substitution on the basis of the same part number was preserved.

CBP did not receive any comments from the public in 2018 regarding the proposed changes to T.D. 81-300 during the notice and comment phase of the rulemaking process in for the new Part 190 of the CFR, which modernized the pre-TFTEA drawback regulations and appendices in Part 191 of the CFR (including T.D. 81-300). Recently, certain members of the trade requested that CBP consider removal of the pre-TFTEA requirement in T.D. 81-300 for substitution on the basis of the same part number, claiming that it is no longer necessary based on the new substitution standard for manufacturing drawback claims pursuant to TFTEA. Upon review of this request, CBP has created a new Simplified General Manufacturing Component Parts Ruling that allows for substitution under 19 U.S.C. 1313(b) solely under the same 8-digit subheading of the HTSUS. For this new simplified ruling, CBP has not included the “Parallel Columns” section found in T.D. 81-300; and, instead, CBP has provided a set of substitution stipulations.

Accordingly, manufacturers and producers may now file for a component parts ruling under either the original T.D. 81-300 or this new simplified ruling. Manufacturers and producers who are currently authorized under the original T.D. 81-300 and seek to operate under this new simplified drawback ruling must apply to operate under the latter pursuant to the procedures set forth in 19 CFR 190.7(b).

CRAIG T. CLARK,  
DIRECTOR  
*Commercial & Trade Facilitation Division*

*Attachment*

HQ H305255 SMS

OT:RR:CTF:ER

SIMPLIFIED GENERAL MANUFACTURING DRAWBACK RULING  
UNDER 19 U.S.C. 1313(B) FOR COMPONENT PARTS

CBP DECISION NUMBER 20–07

A. Description of Component Parts

- I Imported merchandise, drawback products,<sup>1</sup> or substituted merchandise to be designated as the basis for drawback in the manufacture of the exported (or destroyed) products.
- II Substitution Requirements. The manufacturer or producer hereby agrees to the below listed substitution requirements:
  - a The manufacturer or producer must identify all the imported and substituted component parts by description that will be used within the Process of Manufacture or Production of the exported (or destroyed) article.
  - b The proposed substitution of component parts cannot alter the Process of Manufacture or Production.
  - c The substituted components used in producing the exported (or destroyed) articles on which drawback is claimed must be classifiable under the same 8-digit HTSUS classification number as the designated components. Specifications, drawings, or other documentation describing the substituted components maintained in the normal course of business will be maintained and made available for CBP Officials to verify classification of products. In order to obtain drawback it is necessary to prove that the merchandise, which is to be substituted for the imported merchandise or drawback products, is classifiable under the same 8-digit HTSUS classification.
  - d To enable CBP to verify the required identity of the 8-digit HTSUS classification of the substituted merchandise for which it is being substituted, the applicant must attach to this ruling request a representative Bill of Materials (BOM) and/or Formulas for each distinct Process of Manufacture, which is an exhaustive list of all merchandise used in the Process of Manufacture, as defined under 19 CFR 190.2, identifying by 8-digit HTSUS number each component or element,

---

<sup>1</sup> Drawback products are those produced in the United States in accordance with the drawback law and regulations. Such products have “dual status” under section 1313(b). They may be designated as the basis for drawback and also may be deemed to be domestic merchandise.

material, chemical, mixture, or other substance incorporated into the manufactured article. However, the 8-digit HTSUS classification numbers referenced in the BOM/Formula will not be confirmed by CBP upon approval of this manufacturing ruling, but are subject to verification during claim processing. Any HTSUS provisions referenced in BOMs/Formulas submitted with drawback manufacturing rulings issued under 19 CFR 190 are information provided by the requester. To obtain a binding ruling on the tariff classification of this merchandise, a request may be submitted in accordance with 19 CFR 177.2.

- e The manufacturer or producer will submit an updated representative BOM and/or Formula, to the Drawback Office which liquidates its claims, in the event that there are any changes to the components, elements, materials, chemicals, mixtures, or other substances incorporated into the manufactured article in the Process of Manufacture and being claimed for drawback, or to their proposed 8-digit HTSUS classification.

#### B. EXPORTED ARTICLES ON WHICH DRAWBACK WILL BE CLAIMED

The exported articles will have been manufactured in the United States using components described in Subpart A of this ruling.

#### C. GENERAL STATEMENT

The manufacturer or producer manufactures or produces for its own account. The manufacturer or producer may manufacture or produce articles for the account of another or another manufacturer or producer may manufacture or produce for the account of the manufacturer or producer under contract within the principal and agency relationship outlined in T.D.s 55027(2) and 55207(1) (*see* § 190.9 of this part).

#### D. CBP OFFICE WHERE DRAWBACK CLAIMS WILL BE PROCESSED

(The four offices where drawback claims will be processed and liquidated are located at: Newark/New York, NY; Houston TX; Chicago, IL; San Francisco, CA)

#### E. PROCESS OF MANUFACTURE OR PRODUCTION

The components described in Subpart A will be used to manufacture or produce articles in accordance with § 190.2 of this part.

#### F. MULTIPLE PRODUCTS

Not applicable.

#### G. WASTE

No drawback is payable on any waste which results from the manufacturing operation. Unless the claim for drawback is based on the quantity of components appearing in the exported articles, records will be maintained to



establish the value (or the lack of value), the quantity, and the disposition of any waste that results from manufacturing the exported articles. If no waste results, records will be maintained to establish that fact.

#### H. PROCEDURES AND RECORDS MAINTAINED

Records, which may include records kept in the normal course of business, will be maintained to establish:

1. The identity, specifications, and 8-digit HTSUS classification of the designated merchandise;

2. The quantity of merchandise classifiable under the same 8-digit HTSUS classification as the designated merchandise<sup>2</sup> used to produce the exported articles;

3. That, within 5 years after the date of importation of the designated merchandise, the manufacturer or producer used the merchandise to produce articles. During the same 5-year period, the manufacturer or producer produced<sup>3</sup> the exported articles. To obtain drawback the claimant must establish that the completed articles were exported within 5 years after the importation of the imported merchandise.

Records establishing compliance with these requirements will be available for audit by CBP during business hours. Drawback is not payable without proof of compliance.

#### I. INVENTORY PROCEDURES

The inventory records of the manufacturer or producer must show how the drawback recordkeeping requirements set forth in 19 U.S.C. 1313(b) and part 190 of the CBP Regulations will be met, as discussed under the heading "Procedures And Records Maintained". If those records do not establish satisfaction of those legal requirements, drawback cannot be paid.

#### J. BASIS OF CLAIM FOR DRAWBACK

Drawback will be claimed on the quantity of eligible components used in producing the exported articles only if there is no waste or valueless or unrecovered waste in the manufacturing operation. Drawback may be claimed on the quantity of eligible components that appear in the exported articles, regardless of whether there is waste, and no records of waste need be maintained. If there is valuable waste recovered from the manufacturing operation and records are kept which show the quantity and value of the waste, drawback may be claimed on the quantity of eligible components used to produce the exported articles less the amount of those components which the value of the waste would replace.

#### K. GENERAL REQUIREMENTS

The manufacturer or producer will:

1. Comply fully with the terms of this general ruling when claiming drawback;

2. Open its factory and records for examination at all reasonable hours by authorized Government officers;

<sup>2</sup> If claims are to be made on an "appearing in" basis, the remainder of this sentence should read "appearing in the exported articles produced."

<sup>3</sup> The date of production is the date an article is completed.

3. Keep its drawback related records and supporting data for at least 3 years from the date of liquidation of any drawback claim predicated in whole or in part upon this general ruling;

4. Keep its letter of notification of intent to operate under this general ruling current by reporting promptly to the drawback office which liquidates its claims any changes in the information required by the General Instructions of this Appendix to be included therein (I. General Instructions, 1 through 10) or the corporate name or corporate organization by succession or reincorporation;

5. Keep a copy of this general ruling on file for ready reference by employees and require all officials and employees concerned to familiarize themselves with the provisions of this general ruling; and

6. Issue instructions to insure proper compliance with title 19, United States Code, section 1313, part 190 of the CBP Regulations and this general ruling.

#### DECLARATION OF OFFICIAL

I declare that I have read this application for a general manufacturing drawback ruling; that I know the averments and agreements contained herein are true and correct; and that my signature on this \_\_ day of \_\_\_\_ 20\_\_, makes this application binding on

(Name of Applicant Corporation, Partnership, or Sole Proprietorship)

By<sup>4</sup>

(Signature and Title)

(Print Name)

---

<sup>4</sup> Section 190.6(a) requires that letters of notification of intent to operate under a general manufacturing drawback ruling be signed or electronically certified by any individual legally authorized to bind the person (or entity) for whom the application is signed or the owner of a sole proprietorship, a full partner in a partnership, an individual acting on his or her own behalf, or, if a corporation, the president, a vice president, secretary, treasurer or employee legally authorized to bind the corporation. In addition, any employee of a business entity with a customs power of attorney may sign such an application, as may a licensed customs broker with a customs power of attorney.

## QUARTERLY IRS INTEREST RATES USED IN CALCULATING INTEREST ON OVERDUE ACCOUNTS AND REFUNDS ON CUSTOMS DUTIES

**AGENCY:** U.S. Customs and Border Protection, Department of Homeland Security.

**ACTION:** General notice.

**SUMMARY:** This notice advises the public that the quarterly Internal Revenue Service interest rates used to calculate interest on overdue accounts (underpayments) and refunds (overpayments) of customs duties will remain the same from the previous quarter. For the calendar quarter beginning April 1, 2020, the interest rates for overpayments will be 4 percent for corporations and 5 percent for non-corporations, and the interest rate for underpayments will be 5 percent for both corporations and non-corporations. This notice is published for the convenience of the importing public and U.S. Customs and Border Protection personnel.

**DATES:** The rates announced in this notice are applicable as of April 1, 2020.

**FOR FURTHER INFORMATION CONTACT:** Bruce Ingalls, Revenue Division, Collection Refunds & Analysis Branch, 6650 Telecom Drive, Suite #100, Indianapolis, Indiana 46278; telephone (317) 298-1107.

### SUPPLEMENTARY INFORMATION:

#### Background

Pursuant to 19 U.S.C. 1505 and Treasury Decision 85-93, published in the **Federal Register** on May 29, 1985 (50 FR 21832), the interest rate paid on applicable overpayments or underpayments of customs duties must be in accordance with the Internal Revenue Code rate established under 26 U.S.C. 6621 and 6622. Section 6621 provides different interest rates applicable to overpayments: One for corporations and one for non-corporations.

The interest rates are based on the Federal short-term rate and determined by the Internal Revenue Service (IRS) on behalf of the Secretary of the Treasury on a quarterly basis. The rates effective for a quarter are determined during the first-month period of the previous quarter.

In Revenue Ruling 2020-7, the IRS determined the rates of interest for the calendar quarter beginning April 1, 2020, and ending on June 30, 2020. The interest rate paid to the Treasury for underpayments will be the Federal short-term rate (2%) plus three percentage points

(3%) for a total of five percent (5%) for both corporations and non-corporations. For corporate overpayments, the rate is the Federal short-term rate (2%) plus two percentage points (2%) for a total of four percent (4%). For overpayments made by non-corporations, the rate is the Federal short-term rate (2%) plus three percentage points (3%) for a total of five percent (5%). These interest rates used to calculate interest on overdue accounts (underpayments) and refunds (overpayments) of customs duties are remaining the same from the previous quarter. These interest rates are subject to change for the calendar quarter beginning July 1, 2020, and ending on September 30, 2020.

For the convenience of the importing public and U.S. Customs and Border Protection personnel, the following list of IRS interest rates used, covering the period from July of 1974 to date, to calculate interest on overdue accounts and refunds of customs duties, is published in summary format.

Beginning date	Ending date	Under-payments (percent)	Over-payments (percent)	Corporate overpayments (eff. 1-1-99) (percent)
070174 .....	063075	6	6	.....
070175 .....	013176	9	9	.....
020176 .....	013178	7	7	.....
020178 .....	013180	6	6	.....
020180 .....	013182	12	12	.....
020182 .....	123182	20	20	.....
010183 .....	063083	16	16	.....
070183 .....	123184	11	11	.....
010185 .....	063085	13	13	.....
070185 .....	123185	11	11	.....
010186 .....	063086	10	10	.....
070186 .....	123186	9	9	.....
010187 .....	093087	9	8	.....
100187 .....	123187	10	9	.....
010188 .....	033188	11	10	.....
040188 .....	093088	10	9	.....
100188 .....	033189	11	10	.....
040189 .....	093089	12	11	.....
100189 .....	033191	11	10	.....
040191 .....	123191	10	9	.....
010192 .....	033192	9	8	.....
040192 .....	093092	8	7	.....
100192 .....	063094	7	6	.....

Beginning date	Ending date	Under-payments (percent)	Over-payments (percent)	Corporate overpayments (eff. 1-1-99) (percent)
070194 .....	093094	8	7	.....
100194 .....	033195	9	8	.....
040195 .....	063095	10	9	.....
070195 .....	033196	9	8	.....
040196 .....	063096	8	7	.....
070196 .....	033198	9	8	.....
040198 .....	123198	8	7	.....
010199 .....	033199	7	7	6
040199 .....	033100	8	8	7
040100 .....	033101	9	9	8
040101 .....	063001	8	8	7
070101 .....	123101	7	7	6
010102 .....	123102	6	6	5
010103 .....	093003	5	5	4
100103 .....	033104	4	4	3
040104 .....	063004	5	5	4
070104 .....	093004	4	4	3
100104 .....	033105	5	5	4
040105 .....	093005	6	6	5
100105 .....	063006	7	7	6
070106 .....	123107	8	8	7
010108 .....	033108	7	7	6
040108 .....	063008	6	6	5
070108 .....	093008	5	5	4
100108 .....	123108	6	6	5
010109 .....	033109	5	5	4
040109 .....	123110	4	4	3
010111 .....	033111	3	3	2
040111 .....	093011	4	4	3
100111 .....	033116	3	3	2
040116 .....	033118	4	4	3
040118 .....	123118	5	5	4
010119 .....	063019	6	6	5
070119 .....	093020	5	5	4

Dated: March 30, 2020.

JEFFREY CAINE,  
*Acting Chief Financial Officer,*  
*U.S. Customs and Border Protection.*

[Published in the Federal Register, April 3, 2020 (85 FR 19002)]

## **COPYRIGHT, TRADEMARK, AND TRADE NAME RECORDATIONS**

**(No. 3 2020)**

**AGENCY:** U.S. Customs and Border Protection, Department of Homeland Security.

**ACTION:** The following copyrights, trademarks, and trade names were recorded with U.S. Customs and Border Protection in March 2020. A total of 168 recordation applications were approved, consisting of 4 copyrights and 164 trademarks. The last notice was published in the Customs Bulletin Vol. 54, No. 1, March 25, 2020.

Corrections or updates may be sent to: Intellectual Property Rights Branch, Regulations and Rulings, Office of Trade, U.S. Customs and Border Protection, 90 K Street, NE., 10th Floor, Washington, D.C. 20229–1177, or via email at [iprrquestions@cbp.dhs.gov](mailto:iprrquestions@cbp.dhs.gov).

**FOR FURTHER INFORMATION CONTACT:** LaVerne Watkins, Paralegal Specialist, Intellectual Property Rights Branch, Regulations and Rulings, Office of Trade at (202) 325–0095.

Dated: April 8, 2020

CHARLES R. STEUART  
*Acting Chief,*  
*Intellectual Property Rights Branch*  
*Regulations and Rulings, Office of Trade*

## CBP IPR RECORDATION — MARCH 2020

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 00-00398	03/06/2020	03/12/2030	DOONEY & BOURKE ALL-WEATHER LEATHER (PLUS DESIGN)	DOONEY & BOURKE, INC.	No
TMK 01-00248	03/23/2020	03/19/2030	CHANEL	CHANEL, INC.	No
TMK 03-00074	03/10/2020	05/12/2022	ONE TOUCH ULTRA	LIFESCAN IP HOLDINGS, LLC	No
TMK 04-00568	03/11/2020	03/05/2030	GMC	GENERAL MOTORS LLC	No
TMK 05-00554	03/23/2020	08/12/2028	SAILING BOAT BRAND & DESIGN	GUANGDONG CEREALS & OILS JIN SHUN TRADING CORPORATION LTD.	No
TMK 05-00904	03/06/2020	03/08/2030	FRITOS	FRITO-LAY NORTH AMERICA, INC.	No
TMK 06-00808	03/11/2020	12/26/2029	WRANGLER	FCA US LLC	No
TMK 07-00469	03/10/2020	07/18/2030	SS & Design	Stussy, Inc.	No
TMK 07-00598	03/09/2020	04/20/2027	DESIGN ONLY (DUCK INSIDE CON-CENTRIC OVALS)	DOONEY & BOURKE, INC.	No
TMK 08-00657	03/19/2020	03/13/2026	TT AND DESIGN	RIVER LIGHT V, L.P.	No
TMK 08-00806	03/31/2020	06/27/2030	DESIGN ONLY (MOONCAKE GARDEN)	GARDEN COMPANY LIMITED, THE	No
TMK 09-00768	03/30/2020	09/23/2029	DESIGN ONLY (STACKED CURVES IN FORM SIMILAR TO A LEMNISCATE)	DTS, Inc.	No
TMK 09-00893	03/16/2020	10/21/2029	HAWG TOOLS	HAWG TOOLS LLC	No
TMK 09-01171	03/17/2020	12/28/2029	TAG HEUER	LYMH SWISS MANUFACTURES SA CORPORATION	No
TMK 09-01193	03/09/2020	06/11/2028	CABRIO	Dooney & Bourke, Inc.	No
TMK 09-01197	03/10/2020	12/31/2028	DESIGN ONLY (STYLIZED DUCK)	Dooney & Bourke, Inc.	No
TMK 09-01205	03/10/2020	06/11/2028	CABRIOLET	Dooney & Bourke, Inc.	No
TMK 10-00024	03/02/2020	03/22/2030	ROWE FURNITURE	Rowe Fine Furniture, Inc.	No
TMK 10-00192	03/09/2020	02/25/2029	5.11 TACTICAL	5.11, Inc.	No

## CBP IPR RECORDATION — MARCH 2020

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 10-00400	03/17/2020	06/16/2030	HAGAFEN	Hagafen Cellars	No
TMK 10-00403	03/05/2020	02/28/2030	POKEMON (STYLIZED)	Nintendo of America Inc.	No
TMK 10-00583	03/05/2020	03/14/2030	TONY HAWK	TONY HAWK, INC.	No
TMK 10-00638	03/31/2020	06/30/2030	BRAZIL BUTT LIFT	BEACHBODY, LLC	No
TMK 10-00639	03/30/2020	04/05/2020	TURBOFIRE	BEACHBODY, LLC	No
TMK 10-00904	03/30/2020	03/29/2030	RANCHERITO	V & V Supremo Foods, Inc.	No
TMK 10-01088	03/10/2020	04/25/2020	DESIGN ONLY (Chevrolet Emblem)	General Motors LLC	No
TMK 10-01090	03/11/2020	04/18/2030	CHEVY	GENERAL MOTORS LLC	No
TMK 10-01115	03/10/2020	12/22/2029	NI HAO, KAI-LAN	VIACOM INTERNATIONAL INC.	No
TMK 10-01207	03/12/2020	05/22/2030	LEVTS AND DESIGN	LEVI STRAUSS & CO.	No
TMK 11-00189	03/23/2020	03/21/2030	SULPHEX	CHEMALLOW COMPANY LLC	No
TMK 11-00857	03/09/2020	03/09/2020	JUICY COUTURE	ABG Juicy Couture, LLC	No
TMK 11-01351	03/12/2020	05/23/2030	W. (Stylized)	Sony Corporation	No
TMK 12-00025	03/10/2020	04/02/2022	GM and Design Logo	GENERAL MOTORS LLC	No
TMK 12-00526	03/06/2020	10/13/2024	ONETOUCH	LIFESCAN IP HOLDINGS, LLC	No
TMK 12-00867	03/06/2020	01/27/2030	5.11 + and Design	5.11, Inc.	No
TMK 12-01269	03/16/2020	03/22/2030	MASTER CLASSIC II	3M Company	No
TMK 13-00245	03/05/2020	05/15/2030	DESIGN ONLY	BIC CORPORATION	No
TMK 13-00822	03/11/2020	03/14/2030	Design Only	Oakley, Inc.	No
TMK 13-01241	03/24/2020	05/09/2030	JOY AND DESIGN	JOY CARPETS AND CO. INC.	No
TMK 14-00318	03/12/2020	05/05/2030	LEVI'S	LEVI STRAUSS & CO.	No
TMK 14-00547	03/23/2020	03/21/2030	D & DESIGN	POWERTEQ LLC	No
TMK 14-00729	03/27/2020	03/22/2030	SOBELLINA	Sobel Westex	No



## CBP IPR RECORDATION — MARCH 2020

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tnm	Owner Name	GM Restricted
TMK 14-00731	03/30/2020	01/06/2030	SOBELLA	SOBEL WESTEX	No
TMK 14-00732	03/31/2020	04/05/2030	SOBEL DRY	Sobel Westex	No
TMK 14-00734	03/27/2020	03/22/2030	SOBELLINEA	Sobel Westex	No
TMK 14-00737	03/30/2020	04/05/2030	NI NIGHTS & Design	Sobel Westex	No
TMK 14-00745	03/30/2020	03/01/2030	DOLCE VITA	Sobel Westex	No
TMK 14-00747	03/30/2020	03/01/2030	DOLCE VITA	Sobel Westex	No
TMK 14-00749	03/27/2020	03/22/2030	GRAND OXBRIDGE	Sobel Westex	No
TMK 14-00752	03/30/2020	04/12/2030	BRENTEX & Design	Sobel Westex	No
TMK 14-00756	03/31/2020	04/05/2030	NI NIGHTS	Sobel Westex	No
TMK 14-00794	03/27/2020	03/22/2030	OXBRIDGE	Sobel Westex	No
TMK 14-00799	03/30/2020	04/19/2030	SOBELLUX	Sobel Westex	No
TMK 14-00801	03/30/2020	03/22/2030	SOVILLA	Sobel Westex	No
TMK 14-00821	03/30/2020	04/12/2030	BRENTEX	Sobel Westex	No
TMK 14-00822	03/27/2020	03/22/2030	TERRAZA	Sobel Westex	No
TMK 14-01225	03/17/2020	06/09/2030	Design Only	OFFICINE PANERAI A.G.	No
TMK 15-00234	03/02/2020	02/28/2030	GCV	HONDA GHEN KOGYO KABUSHIKI KAISHA TAHONDA MOTOR CO., LTD.	No
TMK 15-01138	03/10/2020	03/08/2030	GIRO	Bell Sports, Inc.	No
TMK 16-00240	03/27/2020	03/22/2030	OXBRIDGE	Sobel Westex	No
TMK 16-00567	03/02/2020	04/05/2030	RESISTAID	LONZA LTD.	No
TMK 16-00574	03/23/2020	01/06/2030	METABIOTICS	Arch Personal Care Products, L.P.	No
TMK 16-01437	03/06/2020	11/26/2028	DESIGN ONLY (Cobra 289 automobile)	TRUSTEES OF THE CARROLL HALL SHELBY TRUST, AN IRREVOCABLE CALIFORNIA TRUST	No

## CBP IPR RECORDATION — MARCH 2020

Recordation No.	Effective Date	Expiration Date	Name of Cop/TmK/TmM	Owner Name	GM Restricted
TMK 18-01000	03/13/2020	11/25/2029	DR. MARTENS AIR WAIR & DESIGN	Airwair International LTD	No
TMK 18-01121	03/12/2020	03/08/2030	DESIGN ONLY (SM Logo)	STRANGE MUSIC, INC.	No
TMK 19-00096	03/02/2020	03/01/2030	CASART	Casart Coverings, LLC	No
TMK 19-00281	03/25/2020	07/27/2030	ALCS	Office of the Commissioner of Baseball	No
TMK 19-00282	03/02/2020	07/27/2030	ALDS	Office of the Commissioner of Baseball	No
TMK 20-00227	03/02/2020	11/25/2028	PIONEER	Pioneer Photo Albums, Inc.	No
TMK 20-00228	03/02/2020	02/06/2029	PIONEER PHOTO ALBUMS	Pioneer Photo Albums, Inc.	No
TMK 20-00229	03/02/2020	10/31/2028	WECOOL	WeCool Toys Inc.	No
TMK 20-00230	03/02/2020	06/19/2029	COMPOUND KINGS and Design	WeCool Toys Inc.	No
TMK 20-00231	03/02/2020	07/22/2024	IBRANCE	Pfizer Inc.	No
TMK 20-00232	03/02/2020	04/05/2030	AEM (Stylized)	Advanced Engine Management, Inc.	No
TMK 20-00233	03/02/2020	10/30/2022	AEM (Stylized)	ADVANCED ENGINE MANAGEMENT, INC.	No
TMK 20-00234	03/02/2020	02/01/2022	INSANITY and Design	BEACHBODY, LLC	No
TMK 20-00235	03/03/2020	07/09/2029	BOBBLEBITZ	WeCool Toys, Inc.	No
TMK 20-00236	03/03/2020	07/09/2029	FLUFFY and Design logo	WeCool Toys, Inc.	No
TMK 20-00237	03/03/2020	06/13/2022	ONETOUCH VERIO	LIFESCAN IP HOLDINGS, LLC	No
TMK 20-00238	03/04/2020	07/02/2029	DESIGN ONLY(S-Force Trade Dress)	S-FORCE LIMITED	No
TMK 20-00239	03/05/2020	05/28/2030	ASSE and Circle Design	INTERNATIONAL ASSOCIATION OF PLUMBING AND MECHANICAL OFFICIALS	No
TMK 20-00240	03/05/2020	04/05/2030	POLO RALPH LAUREN	PRL USA Holdings, Inc.	No
TMK 20-00241	03/05/2020	02/05/2030	COMPOUND KINGS	WeCool Toys Inc.	No
TMK 20-00242	03/05/2020	05/04/2030	GLITZI	WeCool Toys, Inc.	No

## CBP IPR RECORDATION — MARCH 2020

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tm	Owner Name	GM Restricted
TMK 20-00243	03/05/2020	05/12/2025	LILLY & DESIGN	Eli Lilly and Company	No
TMK 20-00244	03/05/2020	01/27/2023	427 S/C	CARROLL HALL, SHELBY TRUST	No
TMK 20-00245	03/05/2020	05/25/2030	LEICESTER CITY FOOTBALL CLUB	Leicester City Football Club Limited	No
TMK 20-00246	03/05/2020	05/18/2030	MIX & MASH	WeCool Toys, Inc.	No
TMK 20-00247	03/06/2020	05/27/2028	DESIGN ONLY (FIA289 Racing Car)	The Trustees of the Carroll Hall ShelbyTrust	No
TMK 20-00248	03/09/2020	06/18/2028	3M	3M Company	No
TMK 20-00249	03/09/2020	12/16/2023	AEM	ADVANCED ENGINE MANAGEMENT, INC.	No
TMK 20-00250	03/09/2020	02/07/2028	AEM BRUTE FORCE and Design	Advanced Engine Management, Inc.	No
TMK 20-00251	03/09/2020	03/25/2023	CATRICE	Bora Creations S.L.	No
TMK 20-00252	03/10/2020	09/16/2029	AEM	Advanced Engine Management, Inc.	No
TMK 20-00253	03/10/2020	02/10/2026	CATRICE	Bora Creations S.L.	No
TMK 20-00254	03/10/2020	01/18/2022	E (Stylized) and Design	Bora Creations S.L.	No
TMK 20-00255	03/10/2020	09/03/2028	E ESSENCE & DESIGN	Bora Creations S.L.	No
TMK 20-00256	03/10/2020	01/17/2027	E ESSENCE and Design	BORA CREATIONS S.L.	No
TMK 20-00257	03/10/2020	06/03/2025	E ESSENCE & DESIGN	Bora Creations S.L.	No
TMK 20-00258	03/10/2020	10/16/2029	E ESSENCE COSMETICS and Design Logo	Bora Creations S.L.	No
TMK 20-00259	03/10/2020	10/24/2028	ESSENCE	Bora Creations S.L.	No
TMK 20-00260	03/10/2020	06/19/2029	ESSENCE	Bora Creations S.L.	No
TMK 20-00261	03/10/2020	05/12/2029	ESSENCE (Stylized)	Bora Creations S.L.	No
TMK 20-00262	03/10/2020	05/07/2027	L.O.V (Stylized)	Bora Creations S.L.	No
TMK 20-00263	03/10/2020	05/07/2027	L.O.V (Stylized)	Bora Creations S.L.	No

## CBP IPR RECORDATION — MARCH 2020

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tm	Owner Name	GM Restricted
TMK 20-00264	03/10/2020	03/20/2027	L.O.V	Bora Creations S.L.	No
TMK 20-00265	03/10/2020	01/04/2027	VUORI	Vuori, Inc.	No
TMK 20-00266	03/10/2020	06/17/2029	V VUORI (Stylized)	VUORI, INC.	No
TMK 20-00267	03/10/2020	12/20/2026	8210	3M Company	No
TMK 20-00268	03/10/2020	08/16/2027	V (STYLIZED)	Vuori, Inc.	No
TMK 20-00269	03/10/2020	06/05/2023	JAVA POWERED and Design (New Logo)	ORACLE AMERICA, INC.	No
TMK 20-00270	03/11/2020	06/28/2027	SIMPLISAFE	SimpliSafe, Inc.	No
TMK 20-00271	03/11/2020	03/08/2026	SIMPLISAFE	SimpliSafe, Inc.	No
TMK 20-00272	03/11/2020	11/21/2028	S Lock Logo & Design	SimpliSafe, Inc.	No
TMK 20-00273	03/11/2020	09/24/2024	AEM ENGINEERED TO OUTPERFORM (Stylized)	Advanced Engine Management, Inc.	No
TMK 20-00274	03/11/2020	10/19/2026	AEM & DESIGN	Advanced Engine Management, Inc.	No
TMK 20-00275	03/11/2020	02/16/2021	BRUTE FORCE	K&N ENGINEERING, INC.	No
TMK 20-00276	03/11/2020	01/06/2030	DRYFLOW	K&N ENGINEERING, INC.	No
TMK 20-00277	03/11/2020	02/26/2030	ONESIES	Gerber Childswear LLC	No
TMK 20-00278	03/11/2020	06/03/2030	ZPAP85	Zastava Arms USA LLC	No
TMK 20-00279	03/11/2020	05/25/2030	VELTIN	LEO Pharma A/S	No
TMK 20-00280	03/12/2020	12/11/2028	24 HOUR DRIVE ORIGINAL FORMULA 100% ALL NATURAL LIBIDO SUPPLEMENT FOR MEN & DESIGN	24 HOUR DRIVE LLC	No
TMK 20-00281	03/12/2020	06/10/2030	GUARINA	QUISQUEYA FOODS INC.	No
TMK 20-00282	03/12/2020	03/31/2030	OIL & DESIGN	K&N Engineering, Inc.	No
TMK 20-00283	03/12/2020	06/17/2028	JAMONETA	Cibao Meat Products, Inc.	No
TMK 20-00284	03/13/2020	06/22/2026	XPERIA (STYLIZED)	SONY CORPORATION	No

## CBP IPR RECORDATION — MARCH 2020

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tm/Trm	Owner Name	GM Restricted
TMK 20-00285	03/16/2020	12/04/2028	HDFC	Somasundaram Ramkumar	No
TMK 20-00286	03/16/2020	09/12/2028	FAN-DAM	Cogley, Van	No
TMK 20-00287	03/17/2020	05/25/2030	SHARE and Design	Share Marketing-Trading-Logistik GmbH	No
TMK 20-00288	03/20/2020	06/12/2029	MCT Co. and Design	Alpha Nutrition	No
TMK 20-00289	03/20/2020	08/22/2028	MCT Bar and Design	Alpha Nutrition LLC	No
TMK 20-00290	03/20/2020	09/04/2023	TT (STYLIZED)	River Light V, L.P.	No
TMK 20-00291	03/23/2020	07/09/2023	TT (Stylized)	River Light V, L.P.	No
TMK 20-00292	03/23/2020	02/19/2030	CC & DESIGN	Chanel, Inc.	No
TMK 20-00293	03/23/2020	07/03/2027	DESIGN ONLY (TORCH INDICIA ON LUGGAGE LOCKS)	Safe Skies LLC	No
TMK 20-00294	03/23/2020	10/23/2029	DIWACUP	Divia International Inc.	No
TMK 20-00295	03/23/2020	11/15/2026	DIWAWASH	Divia International Inc.	No
TMK 20-00296	03/23/2020	09/18/2026	SHAHIA	SHENOUDA, JOHN	No
TMK 20-00297	03/23/2020	04/16/2028	DESIGN ONLY (Dodge Demon)	FCA US LLC	No
TMK 20-00298	03/23/2020	07/28/2025	EIDON	SGS Sports Inc.	No
TMK 20-00299	03/23/2020	06/21/2023	NO 19 (STYLIZED)	CHANEL, INC.	No
TMK 20-00300	03/24/2020	03/30/2025	TT AND DESIGN	River Light V, L.P.	No
TMK 20-00301	03/24/2020	10/18/2025	SHAHIA	SHENOUDA, JOHN	No
TMK 20-00302	03/24/2020	07/19/2026	SHAHIA	SHENOUDA, JOHN	No
TMK 20-00303	03/25/2020	02/15/2028	GIVENCHY	GIVENCHY	No
TMK 20-00304	03/25/2020	04/21/2030	Design Only (3D Birdcage)	The Winsford Company, LLC	No
TMK 20-00305	03/26/2020	06/03/2030	DESIGN ONLY (Birdcage, final and bar)	The Winsford Company, LLC	No
TMK 20-00306	03/26/2020	03/06/2026	FORBES	THE WINSFORD COMPANY, LLC	No

## CBP IPR RECORDATION — MARCH 2020

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tm/Trm	Owner Name	GM Restricted
TMK 20-00307	03/26/2020	08/25/2029	BIRDAGE (STYLIZED)	THE WINSFORD COMPANY, LLC	No
TMK 20-00308	03/26/2020	06/30/2025	ECO FLEX TABLES VERSATILE ECO-FRIENDLY LIGHTWEIGHT STYLISH and Design	THE WINSFORD COMPANY, LLC	No
TMK 20-00309	03/27/2020	01/24/2028	LYM	Love Your Melon Inc.	No
TMK 20-00310	03/27/2020	12/23/2027	SOFTSOAP	IES ENTERPRISES, INC.	No
TMK 20-00311	03/30/2020	10/30/2029	4-BIDDEN WORDS	What Do You Meme, LLC	No
TMK 20-00312	03/30/2020	05/18/2030	SUBURBAN HOOD	Alexander Y. Conyers DBA Ace Suburb	No
TMK 20-00313	03/30/2020	04/19/2021	ANSI	AMERICAN NATIONAL STANDARDS INSTITUTE, INCORPORATED	No
TMK 20-00314	03/30/2020	06/10/2030	Kute (Stylized)	AHS Americas Home Service, LLC	No
TMK 95-00048	03/06/2020	03/22/2028	ALL-WEATHER LEATHER	DOONEY & BOURKE, INC.	No
TMK 95-00659	03/23/2020	02/28/2030	DOUBLE SWALLOW BRAND WITH DESIGN	SHAOGUAN RISEN TRADING CORPORATION LTD.	No
TMK 95-00660	03/23/2020	02/07/2030	SAILING BOAT BRAND WITH DESIGN	GUANGDONG CEREALS & OILS JINSHUN TRADING CO., LTD	No
TMK 96-00040	03/06/2020	02/26/2026	MTV MUSIC TELEVISION (Stylized) LOGO	VIACOM INTERNATIONAL INC.	No
TMK 98-00517	03/06/2020	10/25/2025	NICKELODEON	VIACOM INTERNATIONAL INC.	No
TMK 98-00523	03/06/2020	06/04/2026	NICKELODEON	VIACOM INTERNATIONAL INC.	No
TMK 98-00524	03/06/2020	11/27/2025	NICKELODEON	VIACOM INTERNATIONAL INC.	No
TMK 99-00419	03/06/2020	06/30/2029	DESIGN ONLY (CLUB DESIGN)	WINNER INTERNATIONAL ROYALTY LLC	No
COP 00-00091	03/16/2020	03/16/2040	Pocket monsters	Nintendo of America, Inc., Game Freak, Inc. & Creatures, Inc.	No

## CBP IPR RECORDATION — MARCH 2020

Recordation No.	Effective Date	Expiration Date	Name of Cop/Tmk/Tm	Owner Name	GM Restricted
COP 20-00022	03/02/2020	03/02/2040	Aquagold Fine Touch 3D Drawing	Aquavit Pharmaceuticals, Inc.	No
COP 20-00023	03/05/2020	03/05/2040	2020 FRM EXAM PART I (FINANCIAL MARKET AND PRODUCTS, FOUNDATIONS OF RISK MANAGEMENT, QUANTITATIVE ANALYSIS and VALUATION OF RISK MODELS)	Global Association of Risk Professionals, Inc.	No
COP 20-00024	03/23/2020	03/23/2040	Double the Fun	NICOLE LEE	No