



CHAMBERS OF
RICHARD K. EATON
JUDGE

UNITED STATES COURT OF INTERNATIONAL TRADE
ONE FEDERAL PLAZA
NEW YORK, NY 10278-0001

August 7, 2026

Mr. Seth D. Renkema
Chief, Economic Impact Analysis Branch
U.S. Customs and Border Protection
Office of Trade, Regulations and Rulings
90 K Street NE, 10th Floor
Washington, D.C. 20229-1177

Re: ***OMB Control Number 1651-0149***
U.S. Customs and Border Protection

Dear Mr. Renkema:

With regard to *Agency Information Collection Activities; Extension; Court-Ordered Refunds Under the International Emergency Economic Powers Act Worksheet*, 91 Fed. Reg. 42,207 (U.S. Customs and Border Protection July 8, 2026), I am writing to share my public comment that it may be useful for the United States Government to “develop an alternative process for small businesses” to receive refunds of IEEPA duties paid because using ACE and CAPE may be burdensome for those businesses. *Id.* at 42,208.

Very truly yours,

/s/ Richard K. Eaton
Judge