

IN THE UNITED STATES COURT OF INTERNATIONAL TRADE
BEFORE: THE HONORABLE RICHARD K. EATON, SENIOR JUDGE

FREESTYLE WORLD, INC., on behalf of itself and
all others similarly situated,

Plaintiff,

v.

U.S. CUSTOMS AND BORDER
PROTECTION; RODNEY S. SCOTT, in his
official capacity as Commissioner of U.S.
Customs and Border Protection; and the
UNITED STATES OF AMERICA,

Defendants.

Court No. 26-01088

**DECLARATION OF SHANNON R. WHEATMAN, PH.D. ON CLASS ACTION NOTICE
PRACTICES AND PROPOSED CLASS NOTICE PROGRAM**

I, Shannon R. Wheatman, hereby declare as follows:

1. I am a Partner with Signal Interactive Media (“Signal”), an advertising and notification consulting firm in Washington, D.C. specializing in the design and implementation of class action and bankruptcy notification programs. My business address is 1300 Connecticut Ave. NW, Suite 375, Washington, D.C. 20036.

2. I submit this declaration in support of the Motion to Lift the Stay and for Class Certification and Appointment of Class Counsel filed by Plaintiff Freestyle World, Inc. (“Motion”) on behalf of itself and the proposed IEEPA Importer Class (the “Class”), which the Motion defines as all importers of record who paid duties imposed by the Challenged Tariff Orders between February 1, 2025 and February 19, 2026, excluding any entity that has separately filed an action seeking to recover IEEPA duties payments. This declaration describes

my experience in designing and implementing notices and notice plans, as well as my credentials to opine on the adequacy of a notice effort. It also provides an overview of the class action notice process as it is routinely conducted in federal and state courts and offers my recommendations for a notice program in this case. My curriculum vitae was previously filed as Exhibit G to the Declaration of Nicholas Diamand, ECF No. 12-3 (June 23, 2026).

3. Federal and state district courts have well-established practices for the design, approval, and dissemination of notice to potential class members. I have participated in hundreds of such proceedings in courts across the country. In this declaration, I respectfully offer a practical overview of how this process typically operates, with the hope that it will assist the Court in evaluating the proposed notice program.

4. Signal was retained to assist the proposed Class Counsel with the notice program in this litigation. The notice program described below is consistent with notice programs Signal has designed and implemented in other class actions, all of which have received court approval.

5. This declaration is based upon my personal knowledge and information provided by the proposed Class Counsel, my associates, and staff. The information is of a type reasonably relied upon in the fields of advertising, media, and communications. I have personal knowledge of the facts set forth in this declaration and could testify competently to them if called upon to do so.

RELEVANT EXPERIENCE

6. I have served as a qualified class action notice expert in over 700 class actions and bankruptcy cases. State and federal courts have accepted my analyses and expert testimony on whether information is effectively communicated to people. The scope of my work includes

national and international notification programs. Signal and I have placed over \$2.1 billion in advertising.

7. I have also designed and implemented notice programs in cases involving the federal government as a party, including *Cobell v. Salazar*, No. 96-CV-01285 (D.D.C.) (notice to Native American trust beneficiaries in coordination with the Departments of Interior and Treasury); *Keepseagle v. Vilsack*, No. 99–3119 (D.D.C.) (notice to Native American farmers in coordination with the U.S. Department of Agriculture); *In re Black Farmers Discrimination Litig.*, No. 08-511 (D.D.C.) (notice in coordination with the U.S. Department of Agriculture); *Emerson v. Florida Department of Revenue*, No. 2021-CA-487 (Fla. 2d Cir. Ct.); and multiple notice programs conducted in coordination with the Federal Trade Commission and state Attorneys General.

8. I have testified in court as an expert in the following cases: *In re Red River Talc LLC*, No. 24-90505 (Bankr. S.D. Tex.); *In re: Eventide Credit Acquisitions, LLC*, No. 23-90007 (Bankr. N.D. Tex.); *In Re: 3M Combat Arms Earplug Prods. Liab. Litig.*, MDL 2885 (N.D. Fla.); *In re Boy Scouts of America and Delaware BSA, LLC*, No. 20-10343 (Bankr. D. Del.); *In re The Roman Catholic Church of The Archdiocese of New Orleans*, No. 20-10846 (Bankr. E.D. La.); *Kowall v. United States Steel Corp.*, No. 2017-3355 (Wash. Cnty., Pa., Civ. Div.); *In re Chinese-Manufactured Drywall Prods. Liab. Litig.*, MDL No. 2047 (E.D. La.); *In re Think Finance, LLC*, No. 17-33964 (Bankr. N.D. Tex.); *In re Volkswagen “Clean Diesel” Marketing, Sales Practices & Prods. Liab. Litig.*, MDL No. 2672 (N.D. Cal.); *State v. Farmer Grp. Inc.*, No. D-1-GV-02-002501 (D. Ct. Tex., Travis Cty.); *Scharfstein v. BP West Coast Prods., LLC*, No. 1112-17046 (Cir. Ct. Or.); *Spillman v. RPM Pizza, Inc.*, No. 10-349 (M.D. La.); *PRC Holdings, LLC v. East Res., Inc.*, No. 06-C-81 (Cir. Ct. W. Va.); *Guidry v. Am. Pub. Life Ins. Co.*, No. 2008-3465 (14th

Jud. Dist. Ct., Calcasieu Parish); *Webb v. Liberty Mut. Ins. Co.*, No. CV-2007-418-3 (Cir. Ct. Ark.); and *Beasley v. Reliable Life Ins. Co.*, No. CV-2005-58-1 (Cir. Ct. Ark.).

9. I have been deposed as an expert in *In re Red River Talc LLC*, No. 24-90505 (Bankr. S.D. Tex.); *In re Think Finance, LLC*, No. 17-33964 (Bankr. N.D. Tex.); *Hale v. CNX Gas Co., LLC*, No. 10-CV-59 (W.D. Va.); and *Thomas v. A. Wilbert Sons, LLC*, No. 55,127 (18th Jud. Dist. Ct., Iberville Parish).

10. Courts have admitted my expert testimony on quantitative and qualitative evaluations of the effectiveness of notice programs, and several courts have commented favorably, on the record, regarding the effectiveness of notice plans I have developed and implemented.

11. My qualifications include expertise in the form and content of notice. For example, while serving with the Federal Judicial Center (“FJC”), I played an integral part in the development of the illustrative, “model” forms of notice designed to satisfy the plain-language requirements of Federal Rule of Civil Procedure 23(c)(2). This research formed the basis for my doctoral dissertation, *The Effects of Plain Language Drafting on Layperson’s Comprehension of Class Action Notices* (2001) (Ph.D. dissertation, University of Georgia). To assist judges and attorneys, the FJC posted the notices at www.fjc.gov.

12. I have authored and co-authored articles on class action notice and due process. I believe notice and due process depend on clear communication with affected parties and have stated this position in my publications. *See, e.g.*, Shannon R. Wheatman & Katherine M. Kinsella, *International Class Action Notice*, *World Class Action: A Guide to Group and Representative Class Actions Around the Globe* 673–686 (Paul Karlsgodt ed., 2012); Katherine Kinsella & Shannon Wheatman, *Class Notice and Claims Administration*, *Private Enforcement*

of Antitrust Law in the United States: A Handbook 338–348 (Albert A. Foer & Randy M. Stutz eds., 2012); Shannon R. Wheatman & Terri R. LeClercq, *Majority of Class Action Publication Notices Fail to Satisfy Rule 23 Requirements*, 30 Rev. Litig. 53 (2011); Katherine Kinsella & Shannon R. Wheatman, *Class Notice and Claims Administration*, The International Private Enforcement of Competition Law 264–274 (Albert A. Foer & Jonathan W. Cuneo eds., 2010); Todd B. Hilsee, Shannon R. Wheatman & Gina M. Intrepido, *Do You Really Want Me To Know My Rights? The Ethics Behind Due Process in Class Action Notice Is More Than Just Plain Language: A Desire To Actually Inform*, 18 Geo. J. Legal Ethics 1359 (2005); and Todd B. Hilsee, Gina M. Intrepido & Shannon R. Wheatman, *Hurricanes, Mobility and Due Process: The “Desire-to-Inform” Requirement for Effective Class Action Notice Is Highlighted by Katrina*, 80 Tulane Law Rev. 1771 (2006).

THE CLASS ACTION NOTICE PROCESS

13. The purpose of a class action notice is to inform absent class members of the existence and nature of the action, and of their rights and options. In this section, I describe how class action notice programs are typically developed and supervised and offer my recommendations for this case.

14. Notice most commonly follows class certification or the approval of a settlement. For a class certified under C.I.T. Rule 23(b)(2), the court may direct appropriate notice to the class. For a class certified under C.I.T. Rule 23(b)(3), notice is required, and it must be the best notice that is practicable under the circumstances, including individual notice to all members who can be identified through reasonable effort. Certification here is sought under C.I.T. Rule 23(b)(2) and, in the alternative, under C.I.T. Rule 23(b)(3). The notice program described below

is designed to satisfy due process under either provision, including the best-notice-practicable standard that governs a class certified under Rule 23(b)(3).

15. **The Court Approves All Notice.** In every class action in which I have participated, the court supervises and approves the notice program. Nothing is disseminated to class members without the court's authorization. This includes the language and design of notice documents, whether a mailing, email, advertisement, or website page, as well as the method and timing of dissemination and who sends it. The court's supervisory role ensures that all communications to class members are accurate, balanced, and not misleading.

16. As a notice expert, I often draft proposed notice materials in consultation with Class Counsel or defense counsel. The drafts are then provided to the opposing party for review and comment. The parties may negotiate the language, and any disputes are resolved by the court. The final proposed notice is submitted to the court for approval, and the notice program begins only after the court enters an order approving the form and content of the notice. This process may be repeated if notice materials need to be updated as proceedings evolve. This court-supervised process protects absent class members by ensuring they receive information reviewed and approved by the court.

17. Of all the principles governing class action notice, none is more important than the requirement of neutral language. Class notice must be informational, not persuasive. It must not advocate for any position, predict outcomes, or create impressions that could improperly influence class members' decision-making. Notice language must not overstate the likelihood that class members will receive a benefit nor minimize the complexity or uncertainty of pending proceedings. The guiding standard is that notice should convey facts and options without nudging class members toward any course of action.

18. Neutrality is especially critical in this case. The public discourse surrounding IEEPA tariff refunds has generated significant media attention, political commentary, and commercial outreach to importers from third parties seeking to profit from the refund process. In this environment, Court-supervised notice serves as an authoritative, balanced source of information that enables class members to make informed decisions free from the pressure of interested third parties.

19. Class action notice must also be written in plain, easily understood language. As discussed above, my doctoral research and my work at the FJC demonstrated that traditional legal notices were largely incomprehensible to the lay public and that class members who cannot understand a notice cannot meaningfully exercise their rights. The model notice forms I helped develop at the FJC established principles that are now standard practice: short sentences and paragraphs, active voice, everyday vocabulary, a question-and-answer format for longer notices, clear headings, and visual design that facilitates readability. I apply these principles in every notice program I design.

20. In this case, the plain-language imperative is important because the affected population, which CBP has put at more than 330,000 importers, encompasses businesses of all sizes and sophistication levels, from large corporations with in-house counsel to sole proprietors who manage customs compliance themselves. While the proposed Class includes importers of all sizes, the substantial majority are small businesses, which are far less likely to have retained specialized international trade counsel or to employ staff with customs expertise.

CBP'S PUBLIC COMMUNICATIONS REGARDING THE REFUND PROCESS

21. In connection with this engagement, I reviewed CBP's public-facing communications concerning the IEEPA refund process, including the IEEPA Duty Refunds

website (which I reviewed on multiple dates between April and August 2026), the Cargo Systems Messaging Service (“CSMS”) bulletins announcing and updating the CAPE refund process, and CBP’s published guides and fact sheets. The observations in this section are based on that review and on the standards I apply in evaluating notice in every case.

22. In evaluating whether a population has received adequate notice, the question is not whether accurate information exists somewhere. It is whether the information reaches the people who need it, through a channel they actually use, in language they can understand, at a time when acting on it still helps them. A well-documented process that its intended beneficiaries never learn about is not notice. In my experience, the most common cause of failed notification is not inaccuracy; it is a mismatch between the channel the sender is comfortable using and the channel the audience actually reads.

23. Media coverage and public attention are not a substitute for notice. Coverage is not directed to any identified person, reaches audiences that overlap only incidentally with the affected population, and does not tell readers what they must do specifically. In my experience, general publicity consistently overstates how many affected people understand that they personally have a right and a deadline to act on that right. In the notice programs I design, general publicity is treated at most as background; it is never counted toward reach. Direct notice to identifiable persons remains the standard where records exist; paid media supplements it where direct notice to all class members is not possible.

24. CBP’s principal channels for communicating the refund process are its IEEPA Duty Refunds webpage and its CSMS bulletins. Neither is designed to reach a small-business importer. CSMS is a website and a free subscription service that CBP describes as a communications tool for its “trade partners”; a business must know the service exists, seek out

the website or affirmatively subscribe to email notifications. In practice, its audience is customs brokers, freight forwarders, and trade compliance professionals. The webpage is a “pull” channel: it informs only a reader who already knows the refund process exists and goes looking for it. Moreover, the website lacks a comprehensive search capability. The page offers a search box, but it only matches keywords in the frequently asked questions. A reader who searches the way people ask questions gets nothing, and a reader who does not already know CBP's vocabulary cannot find the answer that exists. Notice programs are built on “push” communications precisely because the people most at risk of losing a right are the people least likely to go looking for it. Both channels are English-only, although the affected population includes non-English-speaking importers.

25. The language in which notice is delivered requires its own analysis. An importer's language is not necessarily that of its supplier, so the question is governed principally by United States language demographics rather than by trade flows. Every CBP communication I reviewed in connection with this engagement is published in English only. Census data show that Asian-owned and Hispanic-owned businesses are disproportionately represented among small importers, particularly in the wholesale, retail, e-commerce, and food and beverage sectors.¹ The states with the most importing firms, California, New York, New Jersey, Texas, and Florida, are also the states with the largest populations of business owners who have limited English proficiency, and their primary languages are Spanish, Mandarin, Vietnamese, and Korean.² Final language selection would be confirmed against the characteristics of the Class as they become known and presented for the Court's approval.

¹ U.S. Census Bureau, *A Profile of U.S. Importing and Exporting Companies, 2022–2023*, Release No. CB25-SFS.010 (Apr. 2025).

² U.S. Census Bureau, *American Community Survey, Language Spoken at Home* (2022).

26. The practical path to a refund for most small importers, who may lack access to CBP's Automated Commercial Environment, runs through a customs broker. CBP's guidance acknowledges this dependence: importers without an ACE account are advised to coordinate with their brokers to track refund status, which assumes a declaration has already been filed. Regarding the role of brokers, CBP states that "Only the IOR or the licensed customs broker who filed the entries can file a CAPE Declaration." This assumes the reader knows that IOR means "Importer of Record," that a broker filed the entry, and that the reader has a means of contacting the broker. CBP also says nothing to a business whose customs filings were handled by a freight forwarder or carrier, and that does not know it has a broker at all. The CSMS bulletin announcing the CAPE refund process, which did reach brokers, contained no draft notice a broker could forward to an importer and no direction to reach out to clients who may be owed money.

27. CBP has added prominent fraud warnings to its refund materials, cautioning importers that "[i]f someone you do not know tells you they will file for an IEEPA refund on your behalf if you provide them with your personal information, company information, or banking information, this may be a scam," and that they should "[o]nly provide such information to trusted and validated parties." The caution is appropriate, but the page provides no way for an importer to distinguish a legitimate filer from a fraudulent one. For a small importer who does not know it has a broker, a legitimate broker's unsolicited offer to file is indistinguishable from the pattern CBP warns about, and an importer heeding the warning may dismiss the very outreach that would secure its refund. Court-supervised notice addresses this problem directly, because it gives recipients an authoritative baseline against which to measure every other communication they receive.

28. A related gap concerns the consequences of an incomplete or erroneous filing. CBP's guidance states that once a CAPE Declaration is filed, an importer "cannot remove entries from the Declaration or cancel the Declaration," and that corrections must instead be pursued through a Protest or Prior Disclosure. A first-time filer is not told, before filing, what turns on getting the declaration right. That information is presented only after the fact and in terms that assume familiarity with customs procedure.

29. The difficulty is not only what the page says but how it is arranged. An importer whose refund was issued but never reached its account would look for instructions on obtaining a replacement payment. The page's answer to that question is not filed under a heading about payment. It sits at the end of a frequently asked question titled "How can I track the status of the CAPE Declaration?," a heading about tracking a filing rather than about being paid, and it consists of a single referral: "For more information about rejected refunds, see Replacement Refund Instructions." The page's resource list carries the same referral under the label "Rejected ACH Refund Information." Both routes require a reader to already know that a refund that never arrived is called a rejected ACH refund. Information organized around how an agency processes work, rather than around what a reader came to find, is difficult to use even when it is complete and accurate.

GOVERNMENT OPPOSITION

30. I have reviewed the Government's opposition to the pending motion, ECF No. 18 (July 28, 2026). Two of its observations concern notice, and I address them as matters of notice practice rather than law. First, the opposition suggests that the publicity surrounding these proceedings makes a notice program unnecessary. For the reasons stated above, publicity is not notice, and I am not aware of any notice program in which press coverage was counted as reach.

Second, the opposition points to CBP's published material, including the IEEPA refunds webpage, its frequently asked questions, public messages, trainings, and guidance documents. I do not question that this material exists or that it is substantial. In notice practice, a communication effort is measured by its reach, meaning the share of the affected population that receives notice. The amount of material CBP has published does not establish reach, and material that a business must already know to look for does not deliver it.

31. These observations are not criticisms of CBP's technical work, which is substantial, or of the accuracy of what CBP has published. They concern audience, channel, and timing, the variables that determine whether notice succeeds. The remedy is the one courts routinely apply: a court-approved notice program that delivers plain-language information directly to identifiable persons, maintains a single authoritative source of current information, and reaches those who cannot be identified from records through targeted media. I describe such a program below.

PROPOSED NOTICE PROGRAM

32. **Direct Notice.** The most effective and most common form of class action notice is direct notice, communication sent individually to each identified class member, typically by mail, email, or both. Where a defendant or government agency maintains records that identify potential class members, direct notice to those individuals is standard practice. A well-designed summary notice is effective for initial notification because it is concise, noticeable, and easy to read, and it directs recipients to a website for additional information.

33. I have prepared a short form notice, attached as Exhibit A, as an example of the typical language used to educate class members about a certified class. It states what a Class member needs to know: what the case is about, whether the reader is included, what the reader

should do to protect its interests, and where to get more information. This notice can be mailed, sent by email, and posted on the case website. The same document would be translated for the languages described above. For readers who want more detail, I recommend a longer notice in a question-and-answer format, posted on the case website and available upon request.

34. This case presents a significant advantage for notice purposes: the potential class members are largely identifiable. U.S. Customs and Border Protection maintains records identifying the importer of record for entries filed through the Automated Commercial Environment, the system through which IEEPA duties were assessed and through which refunds are now being processed. I understand that importer identification may be less complete for certain postal and other informal entries. That does not change the approach; it determines which class members can be reached by direct notice and which must be reached through supplemental media. When the government has the relevant database, it is common for the government to issue a notice under the court's supervision. As noted above, I have designed and implemented notice programs in which a federal agency issued notice to affected persons from its own records, using forms approved by the court. I believe a similar approach is appropriate here. I recommend that direct notice take the form of a summary notice sent by the Government (through CBP) to all importers of record who paid IEEPA duties, excluding those who have separately filed an action.

35. **Direct Communication to Customs Brokers.** Because the practical path to a refund for many small importers runs through their broker, I also recommend a direct communication to customs brokers, subject to the Court's approval, that includes a short, plain-language notice a broker can forward to its clients. Brokers are the intermediaries most likely to hold current contact information for affected importers, and equipping them with an approved,

forwardable notice is the fastest available route to a large share of the Class. As far as I am aware, no communication of this kind has been directed to brokers to date.

36. **Supplemental Media.** Direct notice will reach the Class members CBP can identify and locate from its own records, but it will not reach all of them. In addition, in my experience a portion of any records-based mailing fails to arrive because businesses move, change hands, or close, and because the address of record is not always a working address for the business itself. A targeted supplemental media program is warranted to reach that remainder. It serves a second purpose as well. Many small businesses do not know whether they or a third party was the importer of record on their shipments, and media notice allows a business that is uncertain to recognize the matter and ask its broker or carrier.

37. To reach any class members who do not receive direct notice, I recommend a small, targeted supplemental media program focused on digital channels that serve small and mid-sized businesses engaged in international trade. As with all other notice materials, the content and placement of any supplemental advertisements would be subject to this Court's approval. Illustrative placements include:

- a. The Journal of Commerce (joc.com), the principal U.S. trade publication for importers and shippers,
- b. Global Trade Magazine (globaltrademag.com), which reaches over 46,000 logistics, manufacturing, and trade professionals, including over 30,000 C-level executives,
- c. NRF SmartBrief, a daily digital newsletter published in partnership with the National Retail Federation, reaching over 81,000 retail executives, 80% of whom are at the manager level or above, and

d. LinkedIn advertising directed to small business owners, CEOs, and supply chain managers at companies with 1 to 500 employees in import-heavy industries.

LinkedIn's audience targeting allows precise filtering by job title, company size, and industry, which is well-suited to reaching the small businesses within the Class.

38. One point of method bears mention. The appropriate scale and composition of a supplemental media effort depend on what direct notice is possible. Direct notice to identifiable persons is both more effective and less costly than media, and media is used to reach what direct notice cannot. Until it is determined what importer records will be used for direct notice, and by whom, the media component is best described at the level of objectives and channel types. I would expect to submit a specific media plan, with placements and reach estimates, for the Court's approval once the direct notice component is settled.

39. **Case Website.** An informational website is a critical component of virtually every modern class action notice program. The website serves as a central hub where class members can access current information, review court orders, and find answers to frequently asked questions. I recommend that the Government maintain the case website in this action, providing information on the status of the refund process and the Court's orders. Such a website differs in kind from the material CBP publishes today. The existing page, its frequently asked questions, its CSMS bulletins, its fact sheets, and its recorded webinars are separate documents, issued at different times, that a reader must locate and assemble without a roadmap. A case website is a single source, organized around the questions a class member actually has rather than around the agency's processing steps, kept current as the proceedings change, and subject to the Court's approval for every substantive update. It also carries the Court's authority, which is what allows a recipient to distinguish it from the unsolicited outreach described above.

40. The website should be designed for desktop, tablet, and mobile viewing. Content should be structured in layers: a homepage with essential facts, links to detailed documents such as court orders and FAQs, and contact information. The website requires ongoing maintenance and updating as proceedings evolve. Content is refreshed to reflect new orders and updated timelines, with clear protocols for who approves updates. Modern case websites incorporate analytics tools to track visitor traffic and geographic distribution, which can be reported to the Court to demonstrate the response to the notice program.

REPORTING ON THE NOTICE PROGRAM

41. A notice program is not finished when the last notice is sent. In every case in which I have served, the party responsible for notice reports back to the court on what the program actually accomplished, and courts rely on that reporting to decide whether notice satisfied due process. Some courts require it by standing procedure. The Northern District of California, for example, directs that a post-distribution accounting be filed on a prescribed set of measures, and administrators file those reports as a matter of course. See, e.g., *In re Facebook, Inc. Consumer Privacy User Profile Litig.*, No. 3:18-md-02843-VC (N.D. Cal.), ECF No. 1267 (Apr. 30, 2026).

42. The measures themselves are not complicated. A delivery report states how many notices were mailed and emailed, how many arrived, how many were returned or bounced, and what address updating and re-mailing recovered. Engagement is measured by email open rates, by visits and unique visitors to the case website, by the pages they viewed and the time they spent, by the share who arrive and leave without doing anything, and by where those visitors are located and what devices they used. Response is measured by the volume of calls and emails, how quickly they were answered, and what people asked about most often, which is the most

reliable indication of what a notice failed to make clear. Participation is the share of the class that did what the notice asked, together with the number of submissions that failed and how many of those were corrected. Outcomes are payments attempted, payments actually received, payments that failed or expired, and what was done about the failures. None of this is unusual and none of it is burdensome. It is the ordinary record of a notice program.

43. I have reviewed the Declaration of Brandon Lord dated May 26, 2026. It reports how the CAPE system has performed: how many CAPE declarations were submitted and how many passed validation, how many entries were accepted and liquidated, how many dollars were accepted for processing and sent to Treasury, and how many consolidated refunds could not be transmitted because bank account information was missing. Those are throughput figures. They describe what the system processed, and I do not read them as having been offered to answer a question about notice. They cannot answer one.

44. The reason is that the declaration reports absolute numbers without a denominator. It does not say how many importers of record paid IEEPA duties, so nothing in it can be expressed as a share of the affected population. It counts declarations rather than importers, and because a single broker declaration may cover entries filed for many importers, the number of declarations does not indicate how many businesses have acted. It says nothing about importers who have filed nothing at all, which is the population a notice program exists to reach. As of May 22, 2026, it reports that 157,402 declarations were submitted and 108,760 passed validation, leaving 48,642 that failed. It identifies the common technical reasons for those failures but does not say whether those filers were told why or how many corrected and refiled. It reports 4,185 consolidated refunds that could not be sent due to a lack of bank account information, without stating whether those importers were contacted to resolve the issue. And it

contains no communications data of any kind: no notices sent, no delivery or bounce results, no website traffic, no inquiry volume, and no measure of what importers understood.

45. I recommend that any notice program the Court approves carry a reporting obligation stated in the order that approves it. The party responsible for notice would submit a declaration reporting the measures described above at the close of the notice period, and interim reports if the Court prefers. Reporting of this kind does two things. It gives the Court a factual basis for finding that notice was adequate rather than an assumption that it was. And it identifies, while there is still time to act, the parts of the Class the program has not reached.

46. Taken together, the elements above respond directly to the gaps described earlier in this declaration. Government-sent direct notice replaces a “pull” channel with a “push” channel, so that an importer need not already know the refund process exists in order to learn of it. A forwardable communication to customs brokers supplies the client-facing instruction that CBP’s guidance to brokers has never contained. Translated notice reaches importers that English-only communications cannot. Supplemental media reaches businesses that cannot be identified from CBP’s records. A court-supervised website provides a single authoritative source that stays current as the process changes, rather than guidance a reader must reassemble from a series of bulletins. And court approval of every communication gives recipients a reliable baseline against which to evaluate the unsolicited outreach they are receiving. Each element is directed at a specific failure of reach, not at the accuracy of CBP’s published material.

CONCLUSION

47. The proposed notice program (a Government-sent summary notice to identifiable importers, a direct communication to customs brokers, a supplemental media effort, and a Government-maintained website) is well-suited to the circumstances of this case. It uses existing

government infrastructure, minimizes cost, and ensures that each Class member receives the information it needs to protect its interests. Every element of the notice, the language, the design, the method, and the timing, would be subject to this Court's review and approval before any notice is disseminated.

I declare under penalty of perjury that the foregoing is true and correct. Executed in Souderton, Pennsylvania this 14 day of August 2026.

Shannon Wheatman
Shannon R. Wheatman, Ph.D.
Partner, Signal Interactive Media

EXHIBIT A

If Your Business Paid Emergency Tariffs on Imported Goods

A Lawsuit May Affect Your Rights. Please Read this Notice Carefully.

You could be affected by a class action lawsuit about tariffs the U.S. government collected on imported goods. You may know them as emergency tariffs, reciprocal tariffs, Liberation Day tariffs, or fentanyl tariffs. Their legal name is IEEPA tariffs. On February 20, 2026, the U.S. Supreme Court ruled that the government should not have collected them.

The U.S. Court of International Trade decided that this should be a class action on behalf of a “Class,” or group of businesses or individuals that could include you. This notice summarizes your rights.

What is this case about?

U.S. Customs and Border Protection (“CBP”) collected these tariffs from importers. The lawsuit asks the Court to order CBP to send refunds to everyone who paid these tariffs, including businesses that never sued, and to ensure importers are told how to get a refund. The government says a class action is not the right way to return the money. The Court has not decided whether the Class or the government is right.

Are you included?

You are included if both of these are true:

- You or your business is the official importer listed in customs records for goods on which IEEPA tariffs were paid between February 1, 2025 and February 24, 2026, whether you paid the government or your customs broker paid for you.
- You have not filed your own lawsuit about these tariffs.

Your Entry Summary (CBP Form 7501) identifies the official importer. If a broker, freight forwarder, or shipping company held that role, that company may be the importer of record. Contact your broker or carrier to discuss how refunds would be handled.

Do you need to file a lawsuit or hire anyone?

No. You do not need to file your own lawsuit, file a formal challenge (a “protest”) with CBP, or hire anyone to make a claim for you in order to be part of this Class. You are free to file your own lawsuit, but if you do, you will not be a member of this Class. You may still need to request a refund from CBP, as described below.

What should you do to protect your rights?

CBP is already issuing refunds through a system called CAPE. That process is separate from this lawsuit and continues while the case is pending. There is a limited time to request a refund from CBP after it finalizes the duties on a shipment, a step called “liquidation.”

After that, CBP takes the position that it cannot issue a refund without a Court order. Whether the Court will order those refunds is one of the issues in this case, as is whether other ways of showing that you paid these tariffs, and other ways of being repaid, should be available.

- Contact your customs broker. For most small importers, the refund is handled by the broker who filed the entries. Your broker can tell you the status of your entries and whether a refund request can still be filed.
- Keep your import records. For a formal customs entry, the key document is your Entry Summary. If your goods came in another way, including by mail, keep records showing that you purchased the goods, received them, and paid the tariffs. If a broker or freight forwarder handled your imports, ask them to preserve their records.
- Enroll for electronic refunds. Refunds are issued electronically. You or your broker must be enrolled through CBP’s Automated Commercial Environment (ACE) system.
- Review your filing before it is submitted. Once CBP accepts a CAPE Declaration, entries cannot be added to it or removed from it. However, new Declarations can be submitted.

Who represents the Class?

The Court appointed Barnes, Richardson & Colburn, LLP and Liefv Cabraser Heimann & Bernstein, LLP to represent the Class as “Class Counsel.” You don’t have to pay them. If they receive money or benefits for the Class, they may seek reimbursement of fees and costs from the Court.

Be careful who you deal with.

CBP warns that scammers are contacting importers about these refunds. CBP never charges a fee to give you a refund. If someone you do not know offers to file for you and asks for company, personal, or bank information, treat it as a scam. Some companies also offer to buy your refund. You do not have to sell it.

What is not covered?

This lawsuit is for the businesses and individuals listed as the official importers that paid these tariffs. It does not cover businesses or shoppers who paid more for goods due to tariffs.

How can I get more information?

Go to www.XXXXXXXX.com, call 1-800-XXX-XXXX, or write to IEEPA Tariff Refund Class, PO Box 0000, City, ST 00000. Please do not contact the Court about this notice.