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DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

19 CFR Part 24

CBP Dec. 13-03

Technical Corrections Regarding the Methods of Collection of Certain User Fees by CBP

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

ACTION: Final rule.

SUMMARY: This document amends the U.S. Customs and Border Protection (CBP) regulations in order to clarify that any applicable Animal and Plant Health Inspection Service (APHIS) user fee, which is called an Agricultural Quarantine and Inspection (AQI) user fee, for commercial trucks will be collected by CBP upon arrival into the United States at the same time that CBP collects its portion of this user fee and to reflect certain administrative changes pertaining to the collection of user fees. The regulation also clarifies that transponders have replaced decals for commercial truck user fee purposes and indicates that the Internet portal through which the public obtains decals and transponders has been renamed the “Decal and Transponder Online Procurement System (DTOPS).” In addition, the user fee decal program, certain administrative aspects of which had previously been managed by a private bank under a contract with CBP, is currently being administered entirely within CBP, and this document updates the addresses to which

applicable forms and payments are to be mailed as a result of this change. Finally, this document amends the applicable regulations to provide for certain updated CBP form numbers, and to make nomenclature changes reflecting the transfer of CBP to the Department of Homeland Security. It should be noted that the amendments set forth in this document will not result in any change to the amount of the actual user fees.

DATES: This final rule is effective on [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER].

FOR FURTHER INFORMATION CONTACT: Sarah Kubon, Chief, Project Development and Oversight Section, Programs Branch, Revenue Division, Office of Administration, (317) 614-4917.

SUPPLEMENTARY INFORMATION:

Background

U.S. Customs and Border Protection (CBP) collects user fees to pay for the costs incurred in providing customs services in connection with certain activities under the authority of section 13031 of the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), as amended, codified at section 19 U.S.C. 58c. These user fees offset inspection costs that were previously funded solely by general taxpayer revenue. Sections 24.22(b)-(e) and (g) of the CBP regulations (19 CFR 24.22(b)-(e) and (g)) provide that, under certain circumstances, user fees must be paid upon arrival into the United States of certain commercial vessels, barges, and other bulk carriers from Canada or Mexico; commercial trucks; railroad cars; certain private vessels or private aircraft; and passengers aboard commercial vessels and commercial aircraft. Section 24.22(f) of the CBP regulations (19 CFR 24.22(f)) provides that a processing fee will be assessed for the

addressee of each item of dutiable mail for which a CBP officer prepares documentation. The specific user fees charged for each type of arrival and the procedures for payment are also set forth under § 24.22.

For user fee collection purposes, it should be noted that the term “decals” refers to stickers that are required to be placed on private aircraft or private vessels 30 feet or more in length as proof that applicable user fees for entry into the United States have been paid for the calendar year. The term “transponders”, on the other hand, refers to paper stickers which contain a chip that electronically transmits confirmation that applicable user fees for commercial trucks have been paid for the calendar year.

The purpose of this document is to make technical changes to the regulations regarding the collection of user fees. This document: clarifies that CBP collects the Animal and Plant Health Inspection Service (APHIS) portion of the commercial truck user fee, which is called an Agricultural Quarantine and Inspection (AQI) user fee by the U.S. Department of Agriculture in part 354 of title 7 of the Code of Federal Regulations (7 CFR part 354), upon arrival into the United States; renames the Internet portal through which the public obtains decals and transponders; updates addresses to which applicable forms and payments are to be mailed; replaces decals with transponders for commercial truck user fee purposes; updates CBP form numbers; organizes the structure of § 24.22; and makes nomenclature changes reflecting the transfer of CBP to the Department of Homeland Security.

Discussion of Amendments

Animal and Plant Health Inspection Service (APHIS)/Agricultural Quarantine and Inspection (AQI) and CBP User Fees

The Animal and Plant Health Inspection Service (APHIS) of the U.S. Department of Agriculture is responsible for protecting and promoting U.S. agricultural health, regulating genetically engineered organisms, and monitoring and promoting wildlife management and animal welfare. The regulations in part 354 of title 7 of the Code of Federal Regulations (7 CFR part 354) set forth the user fees for import- and export-related services provided by APHIS. Although not specifically set forth in the CBP regulations, the applicable APHIS/AQI user fee for commercial trucks have customarily been collected by CBP on behalf of APHIS. To facilitate entry and provide transparency to the entry process for commercial trucks, this document sets forth amendments to §§ 24.22(c)(1), (c)(2), (c)(3), and (i)(3)) of the CBP regulations (19 CFR 24.22(c)(1), (c)(2), (c)(3), and (i)(3)) to clarify in the regulatory text that the applicable APHIS/AQI and CBP user fees for commercial trucks are collected by CBP upon arrival into the United States. The CBP user fee and the APHIS/AQI user fee are collected together, either in an annual payment, in which case a transponder is issued, or CBP collects the two fees in one payment on a per-arrival basis. This document also makes corresponding amendments to § 24.22(i)(3), relating to the applicable class codes and payment locations for commercial truck user fee purposes, by inserting the applicable class codes for the payment of APHIS/AQI fees. In this regard, the APHIS/AQI class code for an individual arrival is “482” and the APHIS/AQI class code reflecting the prepayment of fees for the maximum calendar year fee is “483.”

Commercial Trucks and Transponders

Section 24.22(c) sets forth the regulations pertaining to the user fees for commercial trucks. Section 24.22(c)(2), pertaining to fee limitations, currently provides that no user fee for the arrival of a commercial truck will be collected if the specified prepayment has been made and a decal has been affixed to the vehicle's windshield. In a document published in the **Federal Register** (71 FR 20922) on April 24, 2006, CBP noted that transponders have replaced decals for commercial truck user fee purposes.

Accordingly, this document amends § 24.22(c)(2) of the CBP regulations (19 CFR 24.22(c)(2)) to clarify that a user fee for the arrival of a commercial truck will not be collected every time the vehicle crosses the border if the specified prepayment of both the CBP fee and the APHIS/AQI fee has been made and a transponder has been affixed to the vehicle's windshield. This document makes corresponding amendments to § 24.22(c)(3), pertaining to the prepayment of user fees for commercial trucks, by replacing certain references to "decal" with reference to "transponder" as set forth below. CBP notes that transponders do not have to be physically replaced upon renewal each year if they continue to function properly.

Decal and Transponder Online Procurement System (DTOPS) and Address Updates

As discussed earlier, decals are used for private aircraft or private vessels 30 feet or more in length, and transponders are used for commercial trucks. User fee prepayments and quarterly payments submitted to CBP on the Internet or through the mail were previously processed by a private bank pursuant to a contract with CBP under a program generally referred to as the "User Fee Decal Program." Upon the expiration of the contract with the private bank, CBP decided to process user fee prepayment and quarterly payment

requests in-house to enhance CBP's user fee collection efforts and to reduce operating costs associated with administering the program. CBP has decided to rename the Internet portal through which online prepayments for decals and transponders are submitted as the "Decal and Transponder Online Procurement System (DTOPS)" to more accurately reflect that transponders, as well as decals, are available on the system. As with the User Fee Decal Program, decal and transponder prepayment requests made by credit card under DTOPS may still be made via the Internet through the "Travel" link at CBP's website at <http://www.cbp.gov>. CBP is able to process user fee prepayment requests and accept electronic payments through the DTOPS.

While CBP's preferred method of receiving user fee prepayment requests and user fee payments is through DTOPS, requests and payments also may also be made by mail. This document amends § 24.22(c)(3) (private vessels or private aircraft) and § 24.22(e)(2) (private vessels or private aircraft) to reflect the correct mailing address for these purposes. The correct mailing address for these purposes is: "U.S. Customs and Border Protection, Attn: DTOPS Program Administrator, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278." This document further updates the address to which user fee prepayments are to be mailed and processed for railroad cars in §§ 24.22(d)(3) and (d)(4)(ii) and for quarterly payments relating to the arrival of passengers aboard commercial vessels and commercial aircraft in § 24.22(g)(5) by cross-referencing the address listed in § 24.22(i). The correct address for these purposes is: "U.S. Customs and Border Protection, Revenue Division, Attn: User Fee Team, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278."

Prepayment at the Port

Section 24.22 of the CBP regulations (19 CFR 24.22) contains specific guidelines concerning the prepayment of user fees. Under the current regulations, the prepayment of user fees may be made on the Internet, through the mail, or at the port of arrival, but it should be noted that the accepted method of prepayment varies based upon the type of arrival. For example, under the current regulations, § 24.22(b)(3) provides that user fee prepayments for certain commercial vessels must be made at the CBP port office, whereas user fee prepayments for commercial trucks (§ 24.22(c)(3)) and private vessels or aircraft (§ 24.22(e)(2)) may be made on the Internet, through the mail, and, under certain circumstances, at the port.

Sections 24.22(c)(3) and (e)(2) specifically provide that the option to prepay user fees at the port for commercial trucks and private vessels or aircraft is subject to the port director's discretion to maintain user fee decal inventories at the port. However, CBP now keeps no user fee decal and transponder inventories at ports in order to facilitate port operations by minimizing internal control risks associated with maintaining the inventories in the field. Accordingly, this document amends §§ 24.22(c)(3) and (e)(2) by removing from the regulations the references to the option for prepayment at the port. As a result of this change, amended §§ 24.22(c)(3) and (e)(2) clarify that user fees for commercial trucks and private vessels or private aircraft may be prepaid through the mail or on the Internet.

Information Submission and Fee Remittance Procedures

Currently, section 24.22(i), which pertains to information submission and fee remittance procedures, provides that in addition to any information specified in 24.22(d)(4) and (g)(5) when applicable, each payment of user fees made by mail must be accompanied

by information identifying the person or organization remitting the fee, the type of fee being remitted, and the time period to which the payment applies. Current section 24.22(i) also provides that all fee payments required under § 24.22 must be in the amounts prescribed and must be in U.S. currency, or by check or money order payable to CBP in accordance with § 24.1. In order to make a payment electronically under § 24.22(i), authorization may be obtained by writing to the National Finance Center.

With respect to payment procedures, CBP notes that the Financial Management Service (FMS) of the U.S. Department of the Treasury provides central payment services to Federal agencies, operates the Federal government's collections and deposit systems, provides government-wide accounting and reporting services, and manages the collection of delinquent debt owed to the Government.

CBP believes that because of technological advancements and the integration of modern payment technology into many CBP locations, it is no longer efficient or necessary for the public to write to the National Finance Center in order to obtain authorization to pay fees electronically. However, CBP is adding language in § 24.22(i) noting that to pay railroad user fees on Pay.gov, an email must be sent to the following email address belonging to the Office of Administration, Revenue Division to establish a Pay.gov account: CUFIUFHelp@cbp.dhs.gov. Once the Pay.gov account is established, payments may be made directly on Pay.gov without a further need to contact CBP.

Moreover, CBP is making a clarifying amendment to § 24.22(c)(3) noting that if any of the information provided on the CBP Form 339C or the online application changes during the calendar year, the owner, agent, or person in charge of the commercial truck must inform the CBP Decal and Transponder Online Procurement System (DTOPS)

Program Administrator of the changed information in writing, or update the information on the CBP website referenced above, no later than 15 days from the date of the change.

Failure to timely notify CBP of changed information may result in the commercial truck being stopped for secondary inspection, assessment of liquidated damages, or other sanctions.

Other Technical Amendments

This document further amends § 24.22 in order to reflect that Customs Form 339 (Annual User Fee Decal Request) has been replaced by three entry-specific forms: CBP Form 339A (Annual User Fee Decal Request – Aircraft); CBP Form 339C (Annual User Fee Decal Request – Commercial Vehicle); and CBP Form 339V (Annual User Fee Decal Request – Vessels). In this regard, this document specifically removes the reference in § 24.22(c)(3) to the “Customs Form 339, Annual User Fee Decal Request” and adds, in its place, “CBP Form 339C (Annual User Fee Decal Request – Commercial Vehicle).” This document also amends §§ 24.22(e)(1) and (e)(2) by removing the term “Customs Form 339, Annual User Fee Decal Request” and adding in its place, “CBP Form 339V (Annual User Fee Decal Request – Vessels) or CBP Form 339A (Annual User Fee Decal Request – Aircraft)”.

This document also amends §§ 24.22(d)(4)(ii) and (g)(5) by clarifying that the payments required by §§ 24.22(d) and (g) must be made in accordance with the procedures and payment methods set forth in their respective paragraphs and § 24.22(i).

Finally, this document proposes non-substantive amendments to § 24.22 to reflect nomenclature changes necessitated by the transfer of the agency to the Department of Homeland Security.

INAPPLICABILITY OF NOTICE AND DELAYED EFFECTIVE DATE

Pursuant to 5 U.S.C. 553(a)(2), the Administrative Procedure Act does not apply to this rulemaking because the amendments set forth in this document pertaining to the decisions to administer the user fee decal and transponder programs within CBP are matters relating to agency management and contracts. In addition, the technical corrections relating to updated CBP form numbers, CBP addresses, and nomenclature changes effected by the transfer of CBP to the Department of Homeland Security are matters relating to agency management. The Administrative Procedure Act does not apply to this rulemaking because the amendments regarding the collection of APHIS/AQI and CBP fees, the removal of the option to make prepayments at the ports, and the replacement of decals with transponders for commercial truck user fee purposes concern matters relating to agency procedure and practice pursuant to 5 U.S.C. 553(b)(A). For these same reasons, pursuant to 5 U.S.C. 553(b)(B) and (d)(3), CBP has determined that it would be unnecessary to delay publication of this rule in final form pending an opportunity for public comment and that there is good cause for this final rule to become effective immediately upon publication.

REGULATORY FLEXIBILITY ACT

Because this document is not subject to the notice and public procedure requirements of 5 U.S.C. 553, it is not subject to the provisions of the Regulatory Flexibility Act (5 U.S.C. 601 *et. seq.*).

EXECUTIVE ORDER 12866

These amendments do not meet the criteria for a “significant regulatory action” as specified in Executive Order 12866.

PAPERWORK REDUCTION ACT

This package does not include any new information collections. The information collections regarding the payment of the user fees discussed in this document have already been approved by OMB under control number 1651-0052.

SIGNING AUTHORITY

This document is limited to technical corrections of the CBP regulations. Accordingly, it is being signed under the authority of 19 CFR 0.1(b)(1).

List of Subjects in 19 CFR Part 24

Accounting, Claims, Customs duties and inspection, Harbors, Reporting and recordkeeping requirements, Taxes.

AMENDMENTS TO THE CBP REGULATIONS

For the reasons set forth above, part 24 of the CBP regulations (19 CFR part 24) is amended as set forth below.

PART 24 - CUSTOMS FINANCIAL AND ACCOUNTING PROCEDURE

1. The general authority citation for part 24 continues to read as follows:

Authority: 5 U.S.C. 301; 19 U.S.C. 58a-58c, 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1505, 1520, 1624; 26 U.S.C. 4461, 4462; 31 U.S.C. 9701; Public Law 107-296, 116 Stat. 2135 (6 U.S.C. 1 et seq.);

* * * * *

2. In § 24.22:

a. Paragraph (b)(1)(i) is amended by removing the word “shall” in the first sentence and adding in its place the word “must”, and by removing the word “shall” in the last sentence and adding in its place the word “will”;

b. Paragraph (b)(1)(ii) is amended by removing the word “shall” and adding in its place the word “will”, and by removing the word “Customs” and adding in its place the term “CBP”;

c. Paragraph (b)(2)(i) is amended by removing the word “shall” in the first sentence and adding in its place the word “must”, and by removing the word “shall” in the second sentence and adding in its place the word “will”;

d. Paragraph (b)(2)(ii) is amended by removing the word “shall” and adding in its place the word “will”, and by removing the word “Customs” and adding in its place the term “CBP”;

e. Paragraph (b)(3) is amended by removing the word “Customs” in the parenthetical “(Customs Form 368 or 368A)” and adding in its place the term “CBP”;

f. Paragraph (c)(1) is amended by removing the word “shall” in the second sentence and adding in its place the word “will”, and by removing the first sentence and adding two sentences in its place to read as set forth below.

g. Paragraph (c)(2) is amended by:

i. Removing the word “shall” and adding in its place the word “will”;

ii. Removing the amount “\$100” and adding in its place the words “the commercial truck fee, as defined in paragraph (c)(1),”; and

- iii. Removing the word “decal” and adding in its place the word “transponder”;
- h. Paragraph (c)(3) is revised to read as set forth below.
- i. Paragraph (d)(1) is amended by removing the word “shall” each place it appears in the first and second sentences and adding in its place the word “will”, and by removing the word “shall” in the third sentence and adding in its place the word “must”;
- j. Paragraph (d)(2) is amended by removing the word “shall” and adding in its place the word “will”, and by removing the word “Customs” and adding in its place the term “CBP”;
- k. Paragraph (d)(3) is amended by removing the words “mailed to: Customs and Border Protection, National Finance Center, Collections Section, P.O. Box 68907, Indianapolis, IN 46268 (or, if for overnight delivery, to: the same addressee at 6026 Lakeside Blvd., Indianapolis, IN 46278)” and adding in their place the words “made in accordance with the procedures and payment methods set forth in this paragraph and paragraph (i) of this section”;
- l. Paragraph (d)(4)(i) is amended by removing the word “shall” each place it appears and adding in its place the word “must”, and by removing the word “Customs” each place it appears and adding in its place the term “CBP”;
- m. Paragraph (d)(4)(ii) is amended by:
 - i. Removing the word “shall” each place it appears and adding in its place the word “must”;
 - ii. Removing the word “Customs” the first time it appears and adding, in its place, the term “CBP”; and

iii. Removing the last sentence of the paragraph and adding in its place the following: “Payment must be made in accordance with the procedures and payment methods set forth in this paragraph and paragraph (i) of this section.”;

n. Paragraph (d)(5) is amended by removing the word “shall” each place it appears and adding in its place the word “must”, and by removing the word “Customs” each place it appears and adding in its place the term “CBP”;

o. Paragraph (e)(1) is amended by removing the words “A properly completed Customs Form 339, Annual User Fee Decal Request,” and adding in its place the words “Either a properly completed CBP Form 339V (Annual User Fee Decal Request – Vessels) or CBP Form 339A (Annual User Fee Decal Request – Aircraft)”;

p. Paragraph (e)(2) is amended by adding the words “and payment methods” before the words “set forth in this paragraph and paragraph (i) of this section.”, and by removing the last three sentences and adding two sentences in their place to read as set forth below.

q. Paragraph (e)(3)(i) is amended by removing the word “Customs” and adding in its place the term “CBP”;

r. Paragraph (f) is amended by removing the word “shall” each place it appears and adding in its place the word “will”, and by removing the word “Customs” each place it appears and adding in its place the term “CBP”;

s. Paragraph (g)(1)(ii) is amended by removing the word “Customs” and adding in its place the term “CBP”;

t. Paragraph (g)(5) introductory text is revised to read as set forth below.

u. Paragraph (g)(6) is amended by removing the word “Customs” and

adding in its place the term “CBP”;

v. Paragraph (g)(7) is amended by removing the word “shall” each place it appears and adding in its place the word “must”, and by removing the word “Customs” each place it appears and adding in its place the term “CBP”;

w. Paragraph (g)(8) is amended by removing the word “Customs” and adding in its place the term “customs”, and by removing the word “shall” and adding in its place the word “will”;

x. Paragraph (i), introductory text, is revised to read as set forth below.

y. Paragraph (i)(3) is amended by removing the words “class code 492” and adding in their place the words “class code 492 for the CBP fee and class code 482 for the APHIS/AQI fee”, and by removing the words “class code 902” and adding in their place the words “class code 902 for the CBP fee and class code 483 for the APHIS/AQI fee”;

z. Paragraph (j) is amended by:

i. Removing the words “Customs duty” in its heading and each place it appears in the text of the paragraph, and adding in its place the words “customs duty”;

ii. Removing the words “Customs laws and regulations” and adding in its place the words “customs laws and regulations”; and

iii. Removing the word “shall” each place it appears and adding in its place the word “will”.

The additions and revisions read as follows:

§ 24.22 Fees for certain services.

* * * * *

(c) * * * (1) Fee. The fee for a commercial truck consists of both an Animal and Plant Health Inspection Service/Agricultural Quarantine Inspection (APHIS/AQI) fee set forth in 7 CFR 354.3 for the services provided and a CBP fee of \$5.50 that CBP collects on behalf of APHIS. Upon arrival at a CBP port of entry, the driver or other person in charge of a commercial truck must tender the fee to CBP unless it has been prepaid as provided for in paragraph (c)(2) of this section.

* * * * *

(3) Prepayment. The owner, agent, or person in charge of a commercial vehicle may at any time prepay the commercial truck fee as defined in paragraph (c)(1) for all arrivals of that vehicle during a calendar year or any remaining portion of a calendar year. Prepayment must be made in accordance with the procedures and payment methods set forth in this paragraph and paragraph (i) of this section. The transponder request and prepayment by credit card or ACH debit may be made via the Internet through the “Travel” link on the CBP website located at <http://www.cbp.gov>. Alternatively, prepayment may be sent by mail with credit card information, check, or money order made payable to U.S. Customs and Border Protection, along with a completed CBP Form 339C (Annual User Fee Decal Request - Commercial Vehicle) for each commercial truck to the following address: U.S. Customs and Border Protection, Attn: DTOPS Program

Administrator, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278. Once the prepayment has been made under this paragraph, a transponder will be issued to be permanently affixed by adhesive to the lower left hand corner of the vehicle windshield in accordance with the accompanying instructions, to show that the vehicle is exempt from payment of the fees for individual arrivals during the applicable calendar year or any remaining portion of that year. If any of the information provided on the CBP Form 339C or the online application changes during the calendar year, the owner, agent, or person in charge of the commercial truck must inform the CBP Decal and Transponder Online Procurement System (DTOPS) Program Administrator of the changed information in writing, or update the information on the CBP website referenced above, no later than 15 days from the date of the change. Failure to timely notify CBP of changed information may result in the commercial truck being stopped for secondary inspection, assessment of liquidated damages, or other sanctions.

* * * * *

(e) * * *

(2) * * * The decal request and prepayment by credit card or ACH debit may be made via the Internet through the “Travel” link at the CBP website located at <http://www.cbp.gov>. Alternatively, prepayment may be sent by mail with credit card information, check, or money order made payable to U.S. Customs and Border Protection, along with a properly completed CBP Form 339V (Annual User Fee Decal Request – Vessels) or CBP Form 339A (Annual User Fee Decal Request – Aircraft), to the following address: U.S. Customs and Border Protection, Attn: DTOPS Program Administrator, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278.

* * * * *

(g) * * *

(5) Quarterly payment and statement procedures. Payment to CBP of the fees required to be collected under paragraph (g)(1) of this section must be made no later than 31 days after the close of the calendar quarter in which the fees were required to be collected from the passenger. Payment of the fees must be made to the party required to collect the fee under paragraph (g)(4)(i) of this section, and must be made in accordance with the procedures and payment methods set forth in this paragraph and paragraph (i) of this section. Overpayments and underpayments may be accounted for by an explanation with, and adjustment of, the next due quarterly payment to CBP. The quarterly payment must be accompanied by a statement that includes the following information:

* * * * *

(i) Information submission and fee remittance procedures. In addition to any information specified elsewhere in this section, each payment made by mail must be accompanied by information identifying the person or organization remitting the fee, the type of fee being remitted (for example, railroad car, commercial truck, private vessel), and the time period to which the payment applies and must be mailed to the following address: U.S. Customs and Border Protection, Revenue Division, Attn: User Fee Team, 6650 Telecom Drive, Suite 100, Indianapolis, IN 46278. All fee payments required under this section in U.S. dollars, and must be paid in accordance with the provisions of § 24.1. The fees may be made using any payment method authorized by § 24.1 and for which the CBP location receiving the payment is equipped to process, and are subject to any restrictions as described elsewhere in this section. To pay railroad user fees on Pay.gov, an email must

be sent to the Office of Administration, Revenue Division to establish a Pay.gov account. The email address for this purpose is CUFIUFHelp@cbp.dhs.gov. Once the Pay.gov account is established, payments may be made directly on Pay.gov without a further need to contact CBP. Where payment is made at a CBP port, credit cards will be accepted only where the port is equipped to accept credit cards for the type of payment being made. Check or money orders must be made payable to U.S. Customs and Border Protection and must be annotated with the appropriate class code. The applicable class codes and payment locations for each fee are as follows:

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Date: January 16, 2013

David V. Aguilar
Deputy Commissioner
U.S. Customs and Border Protection