

May 14, 2026

Valued Sparton Supplier,

On April 20, 2026, the U.S. Customs and Border Protection introduced a Consolidated Administration and Processing of Entries (CAPE) functionality within the Automated Commercial Environment (ACE).

This functionality is intended to process refunds to Importers of Record (IOR) for International Emergency Economic Powers Act (IEEPA) tariffs that the U.S. Supreme Court, in *Learning Resources, Inc. v. Trump*, determined to be unlawful in their 20 February 2026 ruling. IORs who paid these tariffs between February 4, 2025, and February 24, 2026, may now claim a refund through this process. For more details, please visit the link below.

[International Emergency Economic Powers Act \(IEEPA\) Duty Refunds | U.S. Customs and Border Protection](#)

It is Sparton's expectation that IEEPA tariffs refunded by the USCBP to IORs, for which Sparton remitted payment, to be in turn refunded to Sparton. To process the tariff refund to Sparton please ensure the Purchase Order number, Invoice number and date of related tariff payment are referenced in the documentation sent for these transactions.

Note: This e-mail is monitored periodically. For any specific inquiries please reach out to your respective Sparton Procurement Representative and me directly.

Respectfully,

Jana Perisic

Sr. Manager, Procurement and Subcontracts

Sparton DeLeon Springs, LLC