



**COMSTOCK**  
**C.J. HOLT**

Trade and Commercial Regulations Branch  
Regulations and Rulings  
Office of Trade  
U.S. Customs and Border Protection  
90 K Street NE, 10th Floor  
Washington, DC 20229-1177

To Whom It May Concern,

Below are comments submitted in response to a proposed rule (Agency/Docket Number: USCBP-2018-0029) published by U.S. Customs and Border Protection and Treasury Department on 08/02/2018 concerning Modernized Drawback. Our company is one of the oldest continuously operating duty drawback specialists in the U.S., with hundreds of clients claiming all types of drawback.

**CITATIONS 19 CFR 190.35 Notice of Intent to export; examination of merchandise**  
**19 CFR 190.42 Procedures and supporting documents**  
**19 CFR 190.71 Drawback on articles destroyed under CBP supervision**

One of the purposes for the Trade Facilitation and Trade Enforcement Act was to simplify the burden of work for the trade and for CBP. Before the introduction of ACE, a significant amount of time was spent completing each form required for a drawback claim. Given that other CBP forms are no longer necessary to submit with the transmission of the electronic claim (CBP Forms 7551, 7552 and 7514), it would make sense to continue with the efforts to align with the Paper Reduction Act to also eliminate CBP Form 7553.

We believe that changes to the regulations would be required in §§§190.35, 190.42 and 190.71 to account for the removal of this form.

Please feel free to contact me with any questions.

Sincerely,

**David N. Simcox**

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