

[Sender Name/Law Firm Name]
[Address Line 1]
[Address Line 2]
[Date]

[Client Name]
[Client Company]
[Address Line 1]
[Address Line 2]

RE: Legal Opinion on Duty Drawback Eligibility and Claim Validity

Dear [Client Contact Name],

This letter provides our professional opinion regarding your company's eligibility to claim a refund of duties under the U.S. Customs and Border Protection (CBP) Duty Drawback program (19 U.S.C. § 1313).

1. Executive Summary

Based on the import and export documentation provided for the period of [Date Range], it is our opinion that [Company Name] [is/is not] eligible to file for a duty drawback claim under [Specific Provision, e.g., 1313(j)(1) Direct Identification or 1313(j)(2) Substitution].

2. Description of Transactions

We understand the following facts to be true:

- The imported merchandise consists of: [Description of Goods].
- The duties were paid upon entry under HTSUS code: [HTS Code].
- The goods were subsequently [exported/destroyed] on [Date].
- The goods were not used in the United States prior to export (if claiming Unused Merchandise Drawback).

3. Legal Analysis

Our analysis considers the following regulatory requirements:

- **Timeliness:** The export occurred within [Number] years of the date of importation.
- **Documentation:** You have provided sufficient Proof of Import (Entry Summary) and Proof of Export (Bill of Lading/Electronic Export Information).
- **Compliance:** The products meet the "commercial interchangeability" or "unused" standards required by 19 CFR Part 190/191.

4. Conclusion and Recommendations

We conclude that [Company Name] has a [High/Moderate/Low] probability of a successful claim. We recommend the following next steps:

- File CBP Form 7553 or appropriate electronic claim through ACE.
- Apply for "Accelerated Payment Privileges" if not already obtained.
- Maintain all records for a minimum of three years from the date of payment of the claim.

5. Disclaimer

This opinion is based on the information provided to us. Any change in facts or future CBP rulings may affect the validity of this opinion.

Sincerely,

[Signature]

[Printed Name]

[Title/License Number]