

complex and meaningful assembly operations involving a large number of components will generally result in a substantial transformation. For example, in Headquarters Ruling Letter ("HRL") 562495 dated November 13, 2002, color ink jet printers were assembled in Singapore of components imported from a number of other countries. CBP determined that the imported components were substantially transformed during assembly such that the country of origin of the assembled ink jet printers was Singapore. In support of this position, CBP recognized that the processing operations that occurred within Singapore were complex and extensive, required the integration of 13 major subassemblies to the chassis, and that the resulting product was a new and distinct article of commerce that possessed a new name, character, and use.

In HRL 561734 dated March 22, 2001, published in the **Federal Register** on March 29, 2001 (66 FR 17222), CBP held that certain multi-functional machines (consisting of printer, copier, and fax machines) assembled in Japan were a product of that country for purposes of U.S. Government procurement. The multi-functional machines were assembled from 227 parts (108 parts obtained from Japan, 92 from Thailand, 3 from China, and 24 from other countries) and eight subassemblies, each of which was assembled in Japan. One of the subassemblies produced in Japan, referred to as the scanner unit, was described as the "heart of the machine." In finding that the imported parts were substantially transformed in Japan, CBP stated that the individual parts and components lost their separate identities when they became part of the multi-functional machine. See also, HRL 561568 dated March 22, 2001, published in the **Federal Register** on March 29, 2001 (66 FR 17222).

By contrast, assembly operations that are minimal or simple will generally not result in a substantial transformation. For example, in HRL 734050 dated June 17, 1991, CBP held that Japanese-origin components were not substantially transformed in China when assembled in that country to form finished printers. The printers consisted of five main components identified as the "head", "mechanism", "circuit", "power source", and "outer case." The circuit, power source and outer case units were entirely assembled or molded in Japan. The head and mechanical units were made in Japan but exported to China in an unassembled state. All five units were exported to China where the head and mechanical units were assembled with screws and screwdrivers. Thereafter, the head, mechanism, circuit, and power source units were mounted onto the outer case with screws and screwdrivers. In holding that the country of origin of the assembled printers was Japan, CBP recognized that the vast majority of the printer's parts were of Japanese origin and that the operations performed in China were relatively simple assembly operations.

The programming operations performed in the instant case must also be considered. In

*Data General Corporation v. United States*, 4 CIT 182 (1982), the Court of International Trade held that a PROM (programmable read-only memory) fabricated in a foreign country but programmed in the United States for use in a computer circuit board assembled abroad was substantially transformed. In *Data General*, the court stated that the electronic pattern introduced into the circuit by programming gave the PROM the function as a read only memory and that the essence of the article, its pattern of interconnection or stored memory, was established by programming.

As applied, we find that the various foreign-origin parts are substantially transformed within the United States when assembled to form the Kodak i600 line of scanners in the manner set forth above. In making this determination we note that the scanners are comprised of approximately 600 parts and thirteen subassemblies. Ten of the subassemblies are assembled to completion within the United States during a complex and meaningful process. Illustrative examples of two major subassemblies built to completion in the United States are the E-Box assembly (comprised of approximately 50 parts) and the pod assembly (comprised of more than 180 parts). During the main build phase of production, the various subassemblies and literally hundreds of additional parts are assembled together to form the scanners. Specialized fixtures, tooling, and other equipment are used throughout assembly to align, test, and calibrate the scanners as they are built. After assembly, the scanners are programmed with firmware developed in the United States, which constitutes the intelligence of the scanners. During such assembly and programming operations, the individual components and subassemblies of foreign-origin are subsumed into a new and distinct article of commerce that has a new name, character, and use. Therefore, we find that the country of origin of the Kodak i600 scanners for purposes of U.S. Government procurement is the United States.

**Holding:** Based upon the specific facts of this case, we find that the individual components and subassemblies imported into the United States are substantially transformed when assembled in the manner set forth above to form Kodak i600 desktop scanners. Therefore, the country of origin of the Kodak i600 line of desktop scanners for purposes of U.S. Government procurement is the United States.

Notice of this final determination will be given in the **Federal Register** as required by 19 CFR 177.29. Any party-at-interest other than the party which requested this final determination may request, pursuant to 19 CFR 177.31, that CBP reexamine the matter anew and issue a new final determination. Any party-at-interest may, within 30 days after publication of the **Federal Register** notice referenced above, seek judicial review of this final determination before the Court of International Trade.

Sincerely,

**Michael T. Schmitz**,  
*Assistant Commissioner, Office of Regulations and Rulings.*

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**DEPARTMENT OF HOMELAND SECURITY**

**Bureau of Customs and Border Protection**

**Notice of Cancellation of Customs Broker License Due to Death of the License Holder**

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

**ACTION:** General notice.

**SUMMARY:** Notice is hereby given that, pursuant to Title 19 of the Code of Federal Regulations § 111.51(a), the following individual Customs broker licenses and any and all permits have been cancelled due to the death of the broker:

Name	License No.	Port name
Thomas A. Borgia ...	10419	Miami.
Karl A. Becnel .....	09684	New Orleans.

Dated: September 8, 2005.

**Jayson P. Ahern**,  
*Assistant Commissioner, Office of Field Operations.*

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**DEPARTMENT OF HOMELAND SECURITY**

**Bureau of Customs and Border Protection**

**Notice of Cancellation of Customs Broker Permit**

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

**ACTION:** General notice.

**SUMMARY:** Pursuant to section 641 of the Tariff Act of 1930, as amended, (19 U.S.C. 1641) and the Customs Regulations (19 CFR 111.51), the following Customs broker permits are cancelled without prejudice.

Name	Permit	Issuing port
General Brokerage Services, Inc. ....	H34	Miami.