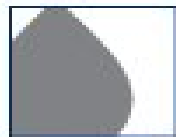




Drawback Update

American Petroleum Institute
Houston, Texas
March 28, 2011



CHARTER
B R O K E R A G E

Norwalk
Connecticut

Katy
Texas

New York
New York

Miami
Florida

Calgary
Canada



Outline

- Cases:
 - *Aectra Ref. & Mktg. Inc. v. United States*, 565 F.3d 1364 (2009), *aff'd* CIT Decision 07-189 (Dec. 8 2007).
 - *Delphi Petroleum, Inc. v. United States*, Slip Op. 09-139, 2009 Ct. Int'l Trade (CIT December 15, 2009).
 - *Shell Oil v. United States*. CIT Case #08-00109.
 - *BP Oil Supply v. United States*. Motions for Summary Judgment.
 - *Cargill Americas, Inc. v. United States*. Motions for Summary Judgment denied, trial likely in July, 2011
- Drawback Simplification Bill
- Drawback Audits and Claim Selectivity
- Reconciliation Entries