

- (b) liquidate all Covered Entries made on or after May 22, 2002 without regard to antidumping or countervailing duties and refund all deposits collected on such entries with all accrued interest pursuant to 19 U.S.C. § 1677g(b) to the Importers of Record or their designates.

#### ARTICLE IV

##### Refund of antidumping and countervailing duty cash deposits

1. Within 10 days after the Effective Date, the United States shall begin to liquidate all Covered Entries made on or after May 22, 2002 without regard to antidumping or countervailing duties, and with interest pursuant to 19 U.S.C. § 1677g(b).
2. The United States shall complete the liquidation of Covered Entries and the refund of all cash deposits as soon as possible, but not later than 6 months after the publication in the *Federal Register* of the revocations referred to in Article III unless these entries are subject to an extension request under 19 U.S.C. § 1504(b) and 19 C.F.R. § 159.12.
3. The United States shall approve all initial and subsequent requests for extensions of time that Importers of Record or their designates make under 19 U.S.C. § 1504(b) and 19 C.F.R. § 159.12.
4. Canada or its agent shall purchase the rights to the amounts of the cash deposits for Covered Entries and accrued interest from the Escrow Importers and make disbursements in accordance with Annex 2C.