



v. United States, 357 F.3d 1358 (Fed. Cir. 2004), for the reasons set forth in Slip Op. 10-98.

2. CBP incorrectly assessed duties under 19 U.S.C. § 1466(a) for proratable expenses incurred by Horizon at Jurong Shipyard (“Jurong”) in Singapore because the proration ratio should not have included in its numerator or denominator any expenses incurred at KSS, for the reasons set forth in Slip Op. 10-98.
3. Because of the errors identified above, Horizon is entitled to a refund in the amount of \$97,231.98 plus interest as provided by law.

/S/ Jane A. Restani  
Judge

Dated: 9/29/10  
New York, New York