

IN THE UNITED STATES COURT
OF INTERNATIONAL TRADE

GELLERT GLOBAL GROUP CORP.,

Plaintiff,

v.

DONALD J. TRUMP, *in his official capacity as President of the United States*; EXECUTIVE OFFICE OF THE PRESIDENT; the UNITED STATES OF AMERICA; UNITED STATES CUSTOMS AND BORDER PROTECTION; RODNEY S. SCOTT, *in his official capacity as Commissioner of United States Customs and Border Protection*; JAMIESON GREER, *in his official capacity as United States Trade Representative*; and OFFICE OF THE UNITED STATES TRADE REPRESENTATIVE;

Defendants.

Case No. 26-cv-04636

Declaration of Thomas S. Gellert

I, Thomas S. Gellert, state as follows:

1. I am a United States citizen at least 18 years of age. I have personal knowledge of the facts stated in this declaration. If called as a witness, I would testify as follows:
2. I am Co-Chief Executive Officer of Gellert Global Group Corp., a position I share with Andrew Gellert. Gellert is a New York corporation headquartered in Elizabeth, New Jersey and employs more than 700 people across the United States.
3. Gellert consists of many of North America's leading food-importing companies that have been importing food products for over 100 years. Collectively, Gellert generates over \$1.7 billion in annual revenue.

4. Gellert sources many items from Canada and is the importer of record for all its products imported from Canada. Gellert changed its name from Atalanta Corp. to Gellert Global Group Corp. in 2025, and its import records still identify the importer of record as Atalanta Corp. One of Gellert's significant Canadian products is cheese, specifically more than 15 product lines of cheeses. Gellert pays Section 338 duties under heading 9903.03.12 on its sheep's milk cheese, cow's milk mascarpone, and borgonzola (a hybrid cheese classified under HTSUS subheading 0406.40.54), and under heading 9903.03.14 on its chèvre-style goat's milk cheese, cow's milk brie, and camembert, classified under HTSUS subheading 0406.90.99.

5. In 2025, Gellert imported roughly \$71 million worth of Canadian cheese.

6. Gellert sources its cheeses from leading Canadian producers in Ontario who have partnered with Gellert for over 25 years based on a shared commitment to quality products, trust, and collaboration. These relationships have been instrumental in developing and growing these product lines in the U.S. market, as well as establishing strong customer loyalty and confidence in the consistency and quality of the products.

7. Gellert's goat's milk cheese and brie are sourced from Canada because Canadian producers offer the quality standards, expertise, and production capacity required to meet market demand. Given the longstanding supplier partnerships, customer trust, and established market position of these products, they cannot simply be replicated or replaced with U.S.-produced alternatives without significant disruption to customers and the supply chain.

8. For goat's milk cheese specifically, U.S. consumer demand far exceeds domestic goat's milk production. Gellert's Canadian suppliers play a critical role in ensuring a reliable supply of high-quality goat cheese products for American consumers. As a result, these imports do not displace domestic production but rather complement it to help meet a market demand that cannot be satisfied through the U.S. supply alone.

9. Under the USMCA, there has historically been no duty on Gellert's imports of Canadian cheese. Under the newly imposed Section 338 tariffs, Gellert now pays 50% of the entered value, an estimated \$40 million per year.

10. Gellert's Canadian cheeses first became subject to Section 338 duties on September 15, 2026; Gellert paid no Section 338 duties on Canadian cheese before that date. On September 28, 2026, for example, Gellert entered a shipment of goat's milk cheese with an entered value of \$120,288 and paid a Section 338 duty of \$60,144.50 under heading 9903.03.14. On October 5, 2026, Gellert paid a Section 338 duty of \$33,411.50 on a shipment with an entered value of \$66,822. That shipment contained borgonzola cheese under heading 9903.03.12 and brie and camembert under heading 9903.03.14. On just 22 entries of Canadian cheese entered between September 16 and October 11, 2026, Gellert paid at least \$520,538 in Section 338 duties, including at least \$381,038.50 on entries made between September 15 and October 7, 2026.

11. Gellert's Canadian cheeses enter the U.S. regularly through Alexandria Bay, New York; Champlain, New York; and Detroit, Michigan. Gellert will continue to pay Section 338 tariffs upon shipments' arrivals at these crossings.

12. The impact on Gellert's business goes beyond direct tariff costs. Gellert is absorbing the tariff costs through the end of this year, but that is not sustainable long term. Absorbing these costs means Gellert is delaying hiring and investment, there is pressure on Gellert's working capital, and the higher landed costs dramatically reduce Gellert's margins.

13. If the tariffs continue, Gellert will be forced to raise the prices on its products, resulting in lost or reduced sales, decreased customer loyalty, risk of losing product placements due to higher costs, and supply chain interruptions as producers scale down or go out of business due to increased costs.

14. The tariffs indirectly harm American production as well. Gellert's Ontario-based brie supplier imports cow's milk from dairies in upstate New York. The brie is processed in Canada and the finished product is then exported to the U.S. Any reduction in Gellert's Canadian trade will also affect domestic production.

15. Domestically produced options are not readily available to replace the Canadian cheeses Gellert imports in the quantities requested by U.S. consumers.

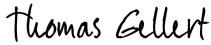
16. If there were no Section 338 tariffs, Gellert would continue to invest in its distribution across the U.S. to maintain and grow its customer base and ensure the supply chain from Canada to the U.S.

17. The U.S. and Canadian cheese markets are incredibly interconnected, with constant cross-border trade. The Section 338 tariffs go far beyond the cost of paying the duties. Gellert's business has already been affected by lost profits, higher landed costs, and cash flow issues. If the tariffs continue, Gellert will also face supply chain uncertainty, lost customers, and lost decades-long partnerships that provide American consumers with consistent, quality products.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 20, 2026.

Signed by:



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Thomas S. Gellert

Co-CEO, Gellert Global Group Corp.