UNITED STATES DISTRICT COURT
DISTRICT OF CONNECTICUT

JEROME LUBY, CHRISTOPHER VILA, and NICHOLAS HUGHES, Plaintiffs, vs. **PITNEY BOWES INC.**, a Connecticut corporation, Defendant.	Case No.: PLAINTIFFS' CLASS ACTION COMPLAINT FOR DAMAGES DEMAND FOR JURY TRIAL August 14, 2026

Plaintiffs Jerome Luby, Christopher Vila, and Nicholas Hughes ("Plaintiffs") on behalf of themselves and all others similarly situated, by and through counsel, bring this action against Defendant Pitney Bowes Inc. ("Defendant" or "Pitney Bowes"). The allegations contained herein, which are based on Plaintiffs' knowledge of facts pertaining to themselves and their own actions and counsels' investigations, and upon information and belief as to all other matters, are as follows:

NATURE OF THE CASE

1. Pitney Bowes is an international shipping and logistics provider. Pitney Bowes is an independent contractor for eBay Inc. ("eBay"), an online marketplace that facilitates transactions between buyers and sellers for the purchase and sale of goods.

2. Purchases of international goods by U.S. buyers through eBay are subject to its Global Shipping Program ("GSP").

3. eBay delegated responsibility for managing its GSP, including the importation logistics associated with GSP transactions, to Pitney Bowes.

4. Through its management of the GSP, Pitney Bowes undertook and accepted the role of agent for buyers of goods subject to the GSP.

5. The scope of Pitney Bowes's agency includes paying tariffs on goods, accounting for those tariffs, and managing any disputes with customs authorities concerning those tariffs, all on buyers' behalf.

6. Beginning in February 2025, the federal government imposed sweeping tariffs on imports from numerous countries under purported authority of the International Emergency Economic Powers Act ("IEEPA"), 50 U.S.C. § 1701, *et seq*.

7. In response, Pitney Bowes collected IEEPA tariffs from buyers as a separate line item and transmitted these IEEPA tariff payments to U.S. Customs and Border Protection ("CBP").

8. On February 20, 2026, the Supreme Court of the United States held that the IEEPA-based tariffs were unlawful from the moment they were implemented, meaning that all IEEPA-based tariffs were unlawfully charged. *Learning Resources, Inc. v. Trump*, 607 U.S. 229 (2026).

9. As a consequence of that decision, entities who paid those tariffs, such as Pitney Bowes, became entitled to refunds of the duties they previously paid to CBP.

10. As buyers' agent for handling tariff payments and managing tariff-related disputes, Pitney Bowes owes an affirmative fiduciary duty to request and remit any tariff refunds it has received to the buyers who paid them.

11. Plaintiffs bring this action on behalf of thousands of buyers who purchased goods through eBay's GSP during the tariff period; relied on Pitney Bowes, as their agent, to pay tariffs and manage tariff-related disputes on their behalf; and paid inflated import prices reflecting Pitney Bowes's pass-through of unlawful tariffs.

12. Plaintiffs seek restitution of those tariff overcharges, together with appropriate declaratory, injunctive, and monetary relief.

PARTIES, JURISDICTION, AND VENUE

13. Plaintiff Jerome Luby is a resident of Savannah, Georgia. During the Class Period, Plaintiff Luby purchased goods through the GSP that were subject to the IEEPA tariffs.

14. Plaintiff Christopher Vila is a resident of Playa Vista, California. During the Class Period, Plaintiff Vila purchased goods through the GSP that were subject to the IEEPA tariffs.

15. Plaintiff Nicholas Hughes is a resident of Vancouver, Washington. During the Class Period, Plaintiff Hughes purchased goods through the GSP that were subject to the IEEPA tariffs.

16. Defendant Pitney Bowes Inc. is a Connecticut corporation with its principal place of business at 27 Waterview Drive, Shelton, CT 06484. Pitney Bowes is responsible for managing and arranging the international shipment and customs clearance of GSP items purchased by U.S. buyers.

17. This Court has subject matter jurisdiction over this action pursuant to the Class Action Fairness Act ("CAFA"), 28 U.S.C. § 1332, because this is a class action wherein the amount in controversy exceeds the sum or value of $5,000,000, exclusive of interest and costs, there are more than 100 members in the proposed class, and at least one member of the class is a citizen of a state different from Defendant.

18. The Court has jurisdiction to enter declaratory relief under 28 U.S.C. § 2201 because an actual controversy exists between the parties regarding Defendant's obligation to return to the consumers who paid them the IEEPA duties and fees Defendant collected, as well as any IEEPA duty refunds Defendant recovers from the United States.

19. The Court has personal jurisdiction over Defendant because Pitney Bowes is headquartered in this District, conducts significant business transactions in this District, and because the wrongful conduct occurred in and emanated from this District.

20. Venue is proper in this District pursuant to 28 U.S.C. § 1391 because Defendant's principal place of business is located in this District, and a substantial portion of the events and conduct giving rise to the claims occurred in the District of Connecticut.

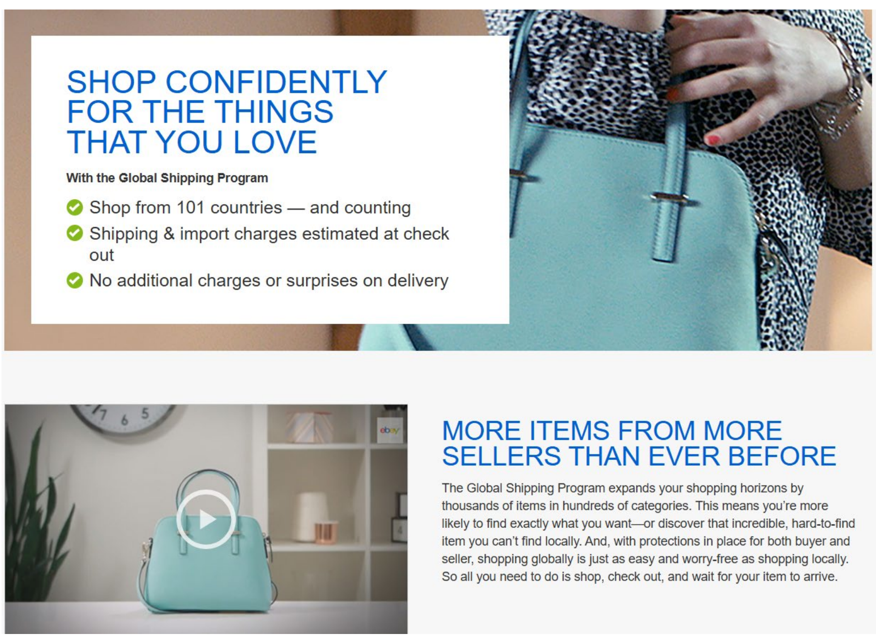
FACTUAL BACKGROUND

A. Pitney Bowes Manages the Global Shipping Program

21. Pitney Bowes is a global technology, shipping, mailing, and logistics provider that manages shipping and importation logistics for international goods.

22. eBay operates an e-commerce marketplace that connects buyers and sellers around the world for the purchase and sale of goods.

23. Through the GSP, eBay provides U.S. buyers with access to international goods offered by sellers around the world, including the United Kingdom.



[1]

24. A buyer does not have a choice in whether or not to participate in the GSP, as such decision is pre-selected for the buyer.

[1] https://pages.ebay.com/buy/globalshippingprogram/index.html (last visited July 14, 2026).

25. Pitney Bowes agreed to assume responsibility for the management of GSP transactions for eBay, including the shipping and importation logistics associated with those transactions: "Pitney Bowes will arrange for the international shipment of GSP orders[,] . . . oversee the sorting and processing of the GSP item . . . [and] will manage the exportation and . . . the importation clearance of GSP items purchased by [buyers]."[2]

26. eBay describes Pitney Bowes as an "independent contractor" and confirms that "Pitney Bowes is neither owned by, nor affiliated with, eBay."[3]

27. After a GSP item is sold, the package is shipped to the Global Shipping Center, where Pitney Bowes prepares the item for international transport, facilitates customs clearance, and arranges delivery to the buyer.

> Once a Global Shipping Program item is sold the seller simply ships the item to the Global Shipping Center. And then once it arrives, the Program takes care of the rest. ***[Pitney Bowes] make[s] sure your item is ready for transport, help[s] it clear customs, and send[s] it on its way*** via our trusted network of "last mile" shipping providers.[4] (emphasis added)

B. Pitney Bowes is the Buyers' Agent for Paying Tariffs and Managing Tariff-Related Disputes

28. Purchases of items under the GSP are subject to the GSP Buyer Terms and Conditions. The GSP Buyer Terms and Conditions are a take-it-or-leave-it agreement that is not negotiated or negotiable by the buyer.

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[2] eBay.com GSP FAQs, "Partners," available at https://pages.ebay.com/buy/globalshippingprogram/faq-buyer.html#faq=partners-1 (last visited July 15, 2026)

[3] *Id.*

[4] eBay.com GSP FAQs, Section "How To's," available at https://pages.ebay.com/buy/globalshippingprogram/faq-buyer.html#faq=how-to-1 (last visited July 15, 2026).

29. Under the GSP Buyer Terms and Conditions, Pitney Bowes obtains a power of attorney authorizing Pitney Bowes to act as the buyer's agent.[5]

30. Pitney Bowes defines the scope of its agency relationship with buyers broadly to include a wide range of customs-specific activity.

> ***You hereby grant to Pitney Bowes (and, its third party service providers) authorization to act as your agent(s)*** . . . ***for the purpose of*** transacting customs business with all relevant customs and revenue authorities on your behalf, including, but not limited to . . . ***paying and accounting for duties and taxes on your behalf, and managing any dispute with such authorities including without limitation regarding customs classifications, applicable duties and/or taxes.***[6] (emphasis added)

31. In other words, Pitney Bowes agreed to and is authorized to act as buyer's agent with respect to tariff-related customs matters, including paying tariffs to the appropriate customs authorities, accounting for those tariff payments, and managing all tariff-related disputes on buyers' behalf.

32. As a result of that agency relationship, Pitney Bowes owes buyers an affirmative fiduciary duty to perform its tariff-related obligations in accordance with the GSP Buyer Terms and Conditions. This affirmative duty was not limited to merely paying tariffs but instead extended to accounting for tariff payments and managing tariff-related disputes on buyers' behalf.

33. In addition, as the buyers' agent, Pitney Bowes assumed a heightened degree of responsibility when handling the buyer's money on their behalf, to disclose material and relevant information related to the scope of Pitney Bowes' agency and the protection of the buyers'

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[5] eBay.com GSP FAQs, Section "Partners," available at https://pages.ebay.com/buy/globalshippingprogram/faq-buyer.html#faq=partners-2 (last visited July 15, 2026) ("Under the Global Shipping Program Buyer Terms and Conditions, you grant to Pitney Bowes (and, to the extent necessary, its third party service providers) a 'Power of Attorney' authorizing Pitney Bowes and/or its service providers to act as its agent(s).").

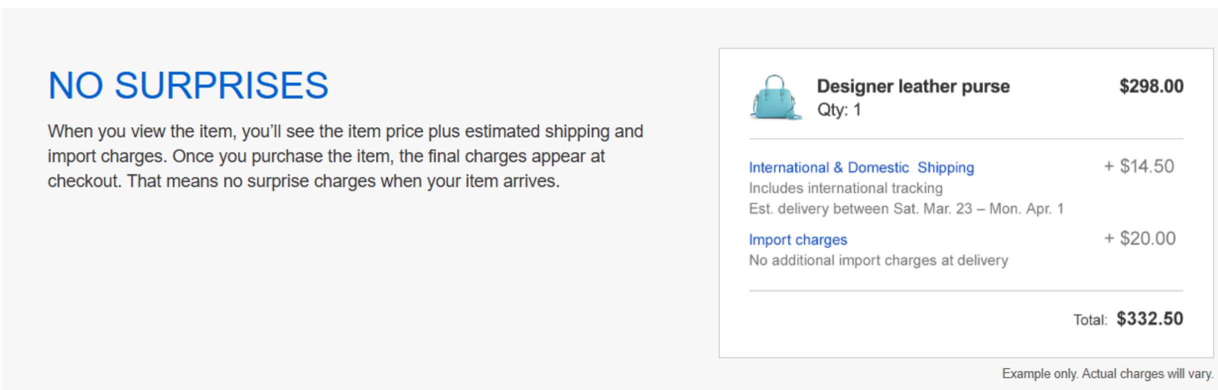
[6] Global Shipping Program, Buyer Terms & Conditions, Section 2, available at https://pages.ebay.com/shipping/globalshipping/buyer-tnc.html (last visited July 15, 2026) at Section 3(a)(i).

interests, and to use reasonable effort to provide the buyers with facts and information that Pitney Bowes knows, has reason to know, or should know.

34. By undertaking those responsibilities, Pitney Bowes assumed fiduciary obligations attendant to its role as agent and was required to act for the benefit of its principals—the GSP buyers—with respect to the tariff payments and tariff disputes it agreed to handle on their behalf.

C. Buyers Pay Pitney Bowes Tariff Charges Upfront

35. When a buyer purchases a GSP item, the checkout page discloses, in advance, the shipping and import charges associated with the transaction.



[7]

36. Import charges include tariffs.

> ***Import charges include***: Sales, goods, and services; Value added taxes; Duties; ***Tariffs;*** Excise taxes; Other amounts assessed or levied by any government authority in connection with the importation of goods into the applicable country of importation . . . Import charges are in addition to the customs duties and taxes imposed by country tax and customs officials.[8] (emphasis added)

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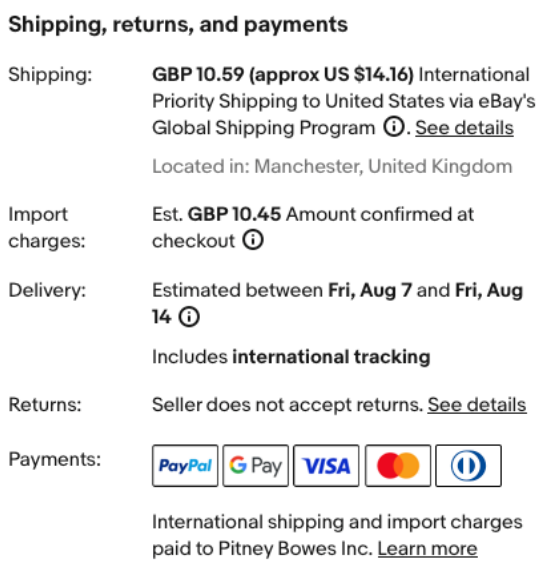
[7] https://pages.ebay.com/buy/globalshippingprogram/index.html (last visited July 14, 2026).

[8] Global Shipping Program, Buyer Terms & Conditions, Section 7(b), available at https://pages.ebay.com/shipping/globalshipping/buyer-tnc.html (last visited July 15, 2026) (emphasis added).

37. At checkout, the purchase price is allocated among the transaction participants: the item price is paid to the seller, the shipping charges are paid to eBay, and the remaining import charges are transmitted to Pitney Bowes to cover tariff-related import costs.[9]

38. For example, a purchaser of an item subject to the GSP would see the following allocations directly underneath the options to "Buy It Now", "Add to Cart" or "Add to Watchlist":



39. Accordingly, tariffs were separated as a line-item expense and disclosed as "paid to Pitney Bowes Inc."

40. By collecting import charges at checkout, Pitney Bowes received tariff payments from buyers in advance for the purpose of satisfying tariff obligations arising from the importation of GSP goods on buyers' behalf, including under the IEEPA.

41. Pitney Bowes further undertook, as part of that same agency relationship, to manage disputes concerning those tariff obligations, including disputes with customs authorities over the legality, amount, payment, or recovery of tariff charges imposed on GSP goods.

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[9] *Id.*

42. That undertaking required Pitney Bowes to act for buyers' benefit by paying only lawful tariff charges and, where unlawful tariffs were paid or collected, pursuing available recovery and returning or crediting those amounts to the buyers who bore those charges.

D. The IEEPA Tariffs at Issue

43. Beginning in February 2025, President Trump unilaterally issued a series of executive orders invoking the IEEPA to impose tariffs on imports from numerous foreign countries, declaring national emergencies related to trade and supply chain concerns.[10]

44. The IEEPA authorizes the president to "regulate…importation" when faced with an "unusual and extraordinary threat" to American national security. 50 U.S.C. § 1702(a)(1)(B).

45. President Trump invoked the IEEPA by claiming that twin foreign threats of drug trafficking and trade deficits presented unusual and extraordinary threats.

46. Those executive orders imposed sweeping tariffs that increased the cost of importing goods into the United States, including goods imported through the GSP.

47. Under U.S. customs law, the importer of record is responsible for paying tariffs when goods enter the United States. Accordingly, importers of record—including logistics servicers such as Pitney Bowes who agreed to take on such services on behalf of others—were required to pay the IEEPA tariffs to CBP upon entry of covered merchandise into the country.[11] Pitney Bowes was able to pay IEEPA tariffs pursuant to its agency relationship with GSP buyers and collection of IEEPA tariffs at the time of purchase.

[10] *See* Exec. Order No. 14194, *Imposing Duties To Address the Situation at Our Southern Border*, 90 Fed. Reg. 9,117 (Feb. 7, 2025); Exec. Order No. 14193, *Imposing Duties To Address the Flow of Illicit Drugs Across Our Northern Border*, 90 Fed. Reg. 9,113 (Feb. 7, 2025); Exec. Order No. 14195, *Imposing Duties To Address the Synthetic Opioid Supply Chain in the People's Republic of China*, 90 Fed. Reg. 9,121 (Feb. 7, 2025).

[11] *See* U.S. Customs & Border Prot., *Importing Into the United States: A Guide for Commercial Importers*.

E. The IEEPA Tariffs Were Unlawful *Ab Initio*

48. Numerous importers challenged the legality of the IEEPA tariffs, arguing that the President lacked statutory authority under IEEPA to impose tariffs of that nature.

49. On February 20, 2026, the Supreme Court of the United States held that the IEEPA did ***not*** grant the President "the power to impose tariffs," and that the IEEPA tariffs imposed by the federal government were illegal from their inception.[12]

50. Enacted in 1977, the IEEPA gives the President certain tools to address unusual and extraordinary foreign threats to American national security, foreign policy, or the economy.

51. If the President identifies such a threat, the IEEPA allows the President to "investigate, block during the pendency of an investigation, regulate, direct and compel, nullify, void, prevent or prohibit, any acquisition, holding, withholding, use, transfer, withdrawal, transportation, importation or exportation of, or dealing in, or exercising any right, power, or privilege with respect to, or transactions involving, any property in which any foreign country or a national thereof has any interest . . . ." 50 U.S.C. § 1702(a)(1)(B).

52. The district court in *Learning Resources* granted a motion for a preliminary injunction against the enforcement of the IEEPA tariffs, a ruling that necessitated a finding of a high probability of success on the merits for the plaintiffs in that case. *Learning Res*., 607 U.S. at 239.

53. In a separate tariff case, the Court of International Trade granted a motion for summary judgment finding the IEEPA tariffs illegal. *Id*.

54. The Court of International Trade ruling was later affirmed by the Federal Circuit Court of Appeals. *Id*.

[12] *See Learning Res., Inc. v. Trump*, 607 U.S. 229, 252 (2026)

55. The Supreme Court combined these cases when it ultimately heard arguments on the legality of the IEEPA tariffs. *Id*.

56. In holding that the IEEPA tariffs were illegal, the Supreme Court noted the following:

a. The section of the IEEPA cited by the government never mentions tariffs (*id*. at 248);

b. The IEEPA had never been used by any President to impose tariffs (*id*. at 245);

c. The Constitution reserves the powers to tax and impose duties to Congress (*id*. at 240-1); and

d. The enormous scope of the tariffs President Trump sought to impose represented an "extraordinary power" that lacked "clear congressional authorization" (*id*. at 255).

57. For each of those reasons, the Supreme Court held that the IEEPA has never granted the President unilateral authority to impose tariffs, and that the IEEPA tariffs imposed by President Trump were illegal from their inception.

58. As a result of that decision, the tariff charges upon which Pitney Bowes relied in imposing import-related charges on Plaintiffs and Class Members were unlawful, invalid, and void from inception.

59. Despite lacking lawful authority, Pitney Bowes charged, collected, and retained tariff and tariff-related amounts from Plaintiffs and Class Members.

60. Pitney Bowes was thereby unjustly enriched by receiving and retaining money to which it was not legally entitled, including any refunds of those tariffs received from CBP and any importation fees charged to Plaintiffs and Class Members that were calculated, assessed, or increased because of the unlawful tariffs.

61. As a direct and proximate result of Pitney Bowes's conduct, Plaintiffs and Class Members suffered economic injury by paying unlawful tariff-related charges and related fees,

including amounts exceeding Pitney Bowes's actual costs for any tariff-related services it performed.

62. Pitney Bowes's conduct was uniform, standardized, and systematic, affecting thousands of buyers nationwide pursuant to common policies, practices, procedures, and contractual terms.

63. The Supreme Court's decision recognized that there was no legal basis for the IEEPA tariffs and created a pathway for those that had paid those duties— including Pitney Bowes on behalf of the buyers it represented—to seek refunds of the tariffs previously collected by the federal government.

D. Pitney Bowes Has a Fiduciary Obligation to Pursue and Remit IEEPA Tariff Refunds to Buyers

64. As described above, in February 2026, the Supreme Court held that the President's tariff regime exceeded the statutory authority granted by IEEPA and invalidated the challenged tariff orders.[13] Following the SCOTUS decision, those that had paid IEEPA tariffs—including Pitney Bowes on behalf of the buyers it represented—became eligible to pursue refunds of those duties.

65. On March 4, 2026, the Court of International Trade, in *Atmus Filtration, Inc. v. United States*, ordered CBP to stop liquidating IEEPA duties and to reliquidate previously liquidated IEEPA duties where possible, and indicated that the relief extended to those that paid IEEPA duties irrespective of whether they had filed their own refund suits.[14]

66. In practical terms, Pitney Bowes obtained tariff-related funds from buyers at checkout by creating a line-item charge into the prices buyers paid for GSP transactions.

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[13] *See Learning Res., Inc. v. Trump*, 607 U.S. ___ (2026).

[14] *See Atmus Filtration, Inc. v. United States*, No. 26-01259, (Ct. Int'l Trade Mar. 4, 2026), ECF No. 21.

67. Having accepted appointment as buyers' agent, Pitney Bowes undertook the responsibility to pay applicable tariffs on buyers' behalf and to manage, without limitation, disputes concerning customs classifications, applicable duties, taxes, tariffs, and related charges.

68. The IEEPA tariffs for which buyers prepaid Pitney Bowes have since been declared unlawful and therefore constitute disputed tariff charges within the scope of Pitney Bowes's agency obligations.

69. Because Pitney Bowes agreed to manage tariff-related disputes on buyers' behalf, its fiduciary obligations include ensuring that buyers are charged only lawful tariffs and, where unlawful tariffs were paid or collected, pursuing recovery from the federal government and returning or crediting the recovered amounts to the buyers who bore those charges.

70. As buyers' agent for managing tariff disputes, Pitney Bowes therefore owes an affirmative fiduciary duty to seek available IEEPA tariff refunds for buyers' benefit and to compensate buyers accordingly.

71. Pitney Bowes breached that fiduciary duty by collecting unlawful tariff-related charges from buyers and failing to return, credit, or otherwise compensate buyers for those unlawful amounts.

72. On July 30, 2026, Pitney Bowes announced to its investors that it had applied for and received $5 million in IEEPA tariff refunds during the second quarter of 2026. Pitney Bowes had not refunded buyers for the IEEPA tariffs they paid.

73. To the extent Pitney Bowes will receive additional IEEPA tariff refunds, Pitney Bowes has an affirmative fiduciary obligation to remit those refunds to its principals, the GSP buyers who paid the corresponding tariff charges.

74. To the extent Pitney Bowes has not applied for the full amount in IEEPA tariffs on behalf of GSP buyers, Pitney Bowes has an affirmative fiduciary obligation to pursue available IEEPA tariff refunds and to compensate its principals, the GSP buyers, accordingly.

PLAINTIFFS' ALLEGATIONS

Jerome Luby

75. Plaintiff Luby purchased numerous items from sellers in the United Kingdom through eBay. In particular, on or about September 28, 2025, Plaintiff Luby purchased a record from a seller in the United Kingdom through eBay for a total of £99.18. This item was subject to IEEPA tariffs.

76. The price Plaintiff Luby paid included IEEPA tariffs and related fees that were passed through to him by Pitney Bowes.

77. Plaintiff Luby paid IEEPA tariffs and related fees because he was compelled to do so by Pitney Bowes.

78. Plaintiff Luby has not been refunded the IEEPA tariffs and related fees that he paid to Pitney Bowes. However, Pitney Bowes has received a refund from the government for IEEPA tariff fees that Plaintiff Luby, not Pitney Bowes, paid.

Christopher Vila

79. On or about April 27, 2025, Plaintiff Vila purchased a Blu-Ray DVD from a seller in the United Kingdom through eBay for a total of £77.64. This item was subject to IEEPA tariffs.

80. On or about May 6, 2025, Plaintiff Vila purchased a separate Blu-Ray DVD from a seller in the United Kingdom for a total of £102.31.

81. The prices Plaintiff Vila paid for both purchases included IEEPA tariffs and related fees that were passed through to him by Pitney Bowes.

82. Plaintiff Vila paid IEEPA tariffs and related fees because he was compelled to do so by Pitney Bowes.

83. Plaintiff Vila has not been refunded the IEEPA tariffs and related fees that he paid to Pitney Bowes. However, Pitney Bowes has received a refund from the government for IEEPA tariff fees that Plaintiff Vila, not Pitney Bowes, paid.

Nicholas Hughes

84. From at least February 13, 2025, through January 14, 2026, Plaintiff Hughes purchased numerous items from sellers in the United Kingdom through eBay, including figurines and paint and tool sets. This item was subject to IEEPA tariffs.

85. The prices Plaintiff Hughes paid for both purchases included IEEPA tariffs and related fees that were passed through to him by Pitney Bowes.

86. Plaintiff Hughes paid IEEPA tariffs and related fees because he was compelled to do so by Pitney Bowes.

87. Plaintiff Hughes has not been refunded the IEEPA tariffs and related fees that he paid to Pitney Bowes. However, Pitney Bowes has received a refund from the government for IEEPA tariff fees that Plaintiff Hughes, not Pitney Bowes, paid.

CLASS ALLEGATIONS

88. Plaintiffs bring this action on behalf of themselves and as a class action for all others similarly situated, pursuant to Fed. R. Civ. P. 23(a), 23(b)(2), and/or 23(b)(3). Specifically, the Nationwide Class is defined as follows:

> **Nationwide Class**: All persons in the United States who purchased goods through the Global Shipping Program during the period February 1, 2025, through February 24, 2026, that were charged prices that included IEEPA tariff costs (the "Nationwide Class").

89. Plaintiffs reserve the right to modify or amend the definition of the proposed Class and to modify, amend or remove proposed subclasses, before the Court determines whether certification is appropriate and as the parties engage in discovery.

90. A class action is the proper forum to bring Plaintiffs' claims under Fed. R. Civ. P. 23. The potential Class is so large that joinder of all members would be impracticable. Additionally, there are questions of law or fact common to the Class, the claims or defenses of the representative parties are typical of the claims or defenses of the Class, and the representative parties will fairly and adequately protect the interests of the Class.

91. This action satisfies all of the implicit and explicit requirements of Fed. R. Civ. P. 23, including numerosity, commonality, typicality, adequacy, predominance and superiority.

92. **Numerosity**: the Class is so numerous that joinder of all members is impracticable. While the exact number is not known at this time, it is generally ascertainable by appropriate discovery. Given the consumer base of the Global Shipping Program, the class numbers in the thousands or hundreds of thousands of buyers.

93. **Commonality:** the claims made by Plaintiffs meet the commonality requirement because they present shared questions of law and fact, and resolving these questions will resolve the class-wide litigation. These shared questions predominate over individual questions, and they include, without limitation:

a. Whether Pitney Bowes entered into an agency relationship with buyers to manage disputes related to tariffs;

b. whether Pitney Bowes paid tariffs imposed under the International Emergency Economic Powers Act ("IEEPA") on imported goods during the Class Period;

c. whether Pitney Bowes increased import prices on goods sold to buyers in response to those tariffs;

d. whether Pitney Bowes passed through some or all of the tariff costs to buyers through higher prices;

e. whether Pitney Bowes sought refunds of those tariffs from the federal government;

f. whether class members are the proper party to receive IEEPA tariff refunds paid to Pitney Bowes;

g. whether Pitney Bowes's retention of tariff refunds corresponding to tariff costs paid by buyers constitutes unjust enrichment;

h. whether Pitney Bowes's conduct was unfair under applicable consumer protection laws; and

i. the appropriate measure of restitution, damages, or other relief resulting from Pitney Bowes's conduct.

94. **Typicality**: Plaintiffs' claims are typical of those of the other Class members because Plaintiffs, like every other Class member, bought products through the Global Shipping Program subject to tariff related price increases.

95. The claims of the Class Representative Plaintiffs are furthermore typical of other Class members because they make the same claims as other Class members. Plaintiffs have an interest in seeking compensation from Defendant.

96. **Adequacy**: Plaintiffs will fairly and adequately represent and protect the interests of the Class in that they have no disabling conflicts of interest that would be antagonistic to those of the other members of the Class. Plaintiffs seek no relief that is antagonistic or adverse to the members of the Class and the infringement of the rights and the damages they have suffered are typical of other Class members.

97. **Superiority:** The class litigation is an appropriate method for fair and efficient adjudication of the claims involved. Class action treatment is superior to all other available

methods for the fair and efficient adjudication of the controversy alleged herein; it will permit a large number of class members to prosecute their common claims in a single forum simultaneously, efficiently, and without the unnecessary duplication of evidence, effort and expense that hundreds of individual actions would require. Class action treatment will permit the adjudication of relatively modest claims by certain class members, who could not individually afford to litigate a complex claim against large corporate defendants. Further, even for those class members who could afford to litigate such a claim, it would still be economically impractical.

98. The nature of this action and the nature of federal and state laws available to Plaintiffs and the Class makes the use of the class action device a particularly efficient and appropriate procedure to afford relief to Plaintiffs and the Class for the wrongs alleged. Without the class action mechanism, Defendant would necessarily gain an unconscionable advantage since it would be able to exploit and overwhelm the limited resources of each individual Class member with superior financial and legal resources; and the costs of individual suits could unreasonably consume the amounts that would be recovered. Likewise, proof of a common course of conduct to which Plaintiffs were exposed is representative of that experienced by the Class and will establish the right of each member of the Class to recover on the cause of action alleged; and individual actions would create a risk of inconsistent results and would be unnecessary and duplicative of this litigation.

99. Plaintiffs will fairly and adequately protect the interests of the Class. The interests of the class representative are consistent with those of the other members of the Class. In addition, Plaintiffs are represented by experienced and able counsel who have expertise in the areas of tort law, trial practice, and class action representation.

100. The class action is superior to all other available methods for the fair and efficient adjudication of this controversy. Because of the number and nature of common questions of fact and law, multiple separate lawsuits would not serve the interest of judicial economy.

101. Excluded from the Class are:

a. Defendant and any entities in which Defendant has a controlling interest;

b. Any entities in which Defendant's officers, directors, or employees are employed and any of the legal representatives, heirs, successors, or assigns of Defendant;

c. The Judge to whom this case is assigned and any member of the Judge's immediate family and any other judicial officer assigned to this case;

d. All persons or entities that properly execute and timely file a request for exclusion from the Class; and

e. Any attorneys representing the Plaintiffs or the Class.

CLAIMS FOR RELIEF

COUNT I
Breach of Fiduciary Duty
(On behalf of Plaintiffs and the National Class)

102. Plaintiffs incorporate by reference the foregoing allegations as if fully set forth herein.

103. Plaintiffs and Defendant entered into an agency relationship through the GSP Buyer Terms and Conditions.

104. Through those terms, Plaintiffs, as principals, authorized Defendant to act as their agent in connection with the importation of GSP items, including paying and accounting for tariffs on Plaintiffs' behalf and managing disputes with customs authorities concerning those charges.

105. By accepting that agency appointment and undertaking those customs-related responsibilities, Defendant owed Plaintiffs fiduciary duties with respect to the tariff payments and tariff-related disputes it agreed to handle on buyers' behalf.

106. Defendant breached those fiduciary duties by failing to perform the obligations it owed to Plaintiffs as their agent, including by failing to:

a. remit to Plaintiffs any IEEPA tariff refunds Defendant received for tariffs paid or borne by Plaintiffs; and/or

b. affirmatively pursue available IEEPA tariff refunds for Plaintiffs' benefit and compensate Plaintiffs accordingly.

107. Plaintiffs were damaged as a direct and proximate result of Defendant's breaches of fiduciary duty and are entitled to damages and appropriate equitable relief, including, without limitation, refunds, surcharge, disgorgement of profits, estoppel, and an accounting.

108. Plaintiffs are further entitled to punitive damages because Defendant's breaches constituted a gross dereliction of its fiduciary duties and were committed intentionally, fraudulently, recklessly, or with conscious disregard of Plaintiffs' rights.

109. Plaintiffs, as principals in the agency relationship, are authorized under Connecticut law to bring this claim.

COUNT II
Breach of Contract
(On behalf of Plaintiffs and the National Class)

110. Plaintiffs incorporate by reference the foregoing allegations as if fully set forth herein.

111. All purchases made through the GSP are governed by the GSP Buyer Terms and Conditions.

112. Through those terms, Plaintiffs and Defendant entered into a binding contractual relationship governing Defendant's obligations in connection with GSP transactions.

113. The GSP Buyer Terms and Conditions provide that Defendant will manage disputes with customs authorities, including, without limitation, disputes concerning applicable tariffs.

114. By agreeing to those terms, Defendant expressly and impliedly promised to handle tariff-related import-charge disputes arising from GSP transactions.

115. Defendant breached the GSP Buyer Terms and Conditions by failing to refund or otherwise return to Plaintiffs the IEEPA tariff amounts that Plaintiffs paid to Defendant or that Defendant collected on their behalf.

116. Defendant further breached the GSP Buyer Terms and Conditions by failing to pursue available IEEPA tariff refunds for Plaintiffs' benefit and to compensate Plaintiffs accordingly.

117. Plaintiffs, as promisees under the GSP Buyer Terms and Conditions, are authorized under Connecticut law to bring this claim.

COUNT III
Unjust Enrichment
(On behalf of Plaintiffs and the National Class)

118. Plaintiffs incorporate by reference the foregoing allegations as if fully set forth herein.

119. Plaintiffs and the Class have conferred a benefit upon Defendant in the form of the money from IEEPA tariffs and related fees on GSP goods during the period February 1, 2025, through February 24, 2026.

120. The IEEPA tariffs constitute an imposition or assessment collected under color of public authority. That Pitney Bowes served as an intermediary through which the IEEPA tariffs were collected is immaterial.

121. Defendant appreciates and/or has knowledge of the benefits conferred upon it by Plaintiffs and the Class.

122. Under principles of equity and good conscience, Defendant should not be permitted to retain both the IEEPA tariffs paid by Plaintiffs and the Class on the one hand, and the same IEEPA tariff refunded by the government on the other. As it stands, Defendant has retained IEEPA tariff refunds (and expects to receive more) that it did not pay.

123. Accordingly, Plaintiffs and the Classes seek full disgorgement and restitution of any money Defendant has retained as a result of the unlawful and/or wrongful conduct alleged herein.

<u>COUNT IV</u>
Money Had and Received
(On behalf of Plaintiffs and the National Class)

124. Plaintiffs incorporate by reference the foregoing allegations as if fully set forth herein.

125. Defendant received money from Plaintiffs and from each member of the proposed Class in the form of IEEPA tariffs and related fees. The Supreme Court has determined that the IEEPA tariffs were unlawful.

126. Defendant has received refunds from the government for IEEPA tariffs that it did not ultimately pay.

127. The IEEPA tariff refunds paid to Defendant by the government belong to Plaintiffs and to each member of the proposed Class.

128. Defendant has not returned the money to Plaintiffs or members of the proposed Class.

129. It will give offense to equity and good conscience if Defendant is permitted to retain the IEEPA tariffs and related fees. Plaintiffs seek the return of the money in an amount to be proven at trial.

130. Plaintiffs seek all remedies available under the law, including, if available, actual damages, nominal damages, compensatory damages, punitive damages, and injunctive relief, and other remedies available to them.

COUNT V
Violation of the Connecticut Unfair Trade Practices Act, C.G.S. § 42-110a *et seq.*
(On Behalf of Plaintiff and the National Class)

131. Plaintiffs incorporate by reference the foregoing allegations as if fully set forth herein.

132. Pitney Bowes is a "person" engaged in "trade" or "commerce" within the meaning of the Connecticut Unfair Trade Practices Act.

133. Pitney Bowes engaged in the conduct complained of throughout this complaint at its headquarters in Connecticut, and its decisions and conduct uniformly impacted residents of Connecticut and throughout the United States.

134. Pitney Bowes engaged in unfair trade practices in connection with the importation of consumer goods by: representing that the tariff-related import charges assessed to buyers were lawfully authorized when they were not; charging buyers a tariff surcharge on goods subject to tariffs that were subsequently determined by the Supreme Court to be unlawful; retaining the economic benefit of those unlawful tariff charges from buyers while simultaneously seeking a refund of the same tariff payments from the federal government; and engaging in deceptive and unfair pricing practices by presenting unlawful tariff costs to buyers as legitimate, legally mandated charges with no disclosure that those tariffs were of questionable legal validity.

135. Pitney Bowes's conduct constitutes unfair, unconscionable, and deceptive acts and practices in trade or commerce. Pitney Bowes engaged in unfair and deceptive acts by: (i) charging buyers a tariff surcharge; and (ii) retaining tariff refunds while failing to pass those refunds on to buyers, or (iii) failing to affirmatively seek out refunds on behalf of buyers and compensating buyers accordingly. Pitney Bowes's conduct was injurious to buyers, offended public policy, and was unethical and unscrupulous.

136. Pitney Bowes knew or should have known at the time it imposed tariff-driven price increases on buyers that the IEEPA tariffs were of questionable legality. Numerous importers challenged the legality of the IEEPA tariffs in the United States Court of International Trade, arguing that the President lacked statutory authority under IEEPA to impose tariffs of that nature.

137. Pitney Bowes's conduct also constitutes unfair business acts and practices because it caused substantial injury to buyers that was not reasonably avoidable by those buyers—who had no meaningful ability to contest or avoid tariff-related surcharges at the point of purchase—and the harm to buyers is not outweighed by any countervailing benefit to buyers or competition.

138. Plaintiffs and members of the putative Classes suffered an ascertainable loss of money as a direct result of Pitney Bowes's unlawful trade practices, having paid tariff-inflated prices for products bought through the Global Shipping Program that would not have been imposed absent the unlawful IEEPA tariff regime.

139. Plaintiffs and members of the putative Classes are entitled to recover their actual damages, statutory damages, attorney fees, and costs as available under the Connecticut Unfair Trade Practices Act.

COUNT VI
Declaratory Relief, 28 U.S.C. § 2201
(On behalf of Plaintiffs and the Class)

140. Plaintiffs incorporate the foregoing allegations as if fully set forth herein.

141. Plaintiffs allege this claim individually and on behalf of the proposed Class.

142. Federal courts have the power "to declare the rights and other legal relations of any interested party seeking such a declaration." 28 U.S.C. § 2201(a).

143. Plaintiffs' claims present an actual controversy as to the rightful ownership of the tariff surcharges paid to Defendant.

144. Plaintiffs have suffered an injury by having been required to pay Defendant a tariff surcharge because of the subject tariffs on GSP products purchased. And Plaintiffs will imminently suffer an injury by Defendant's unlawful retention of the tariff refund and/or failure to seek out the tariff refund and compensate Plaintiffs accordingly. This Court can exercise its equitable power to enter a declaratory judgment that retention of the tariff surcharges paid by Plaintiffs but refunded to Defendant, and failure to seek out tariff refunds on behalf of Plaintiffs, is unlawful for any of the above reasons.

PRAYER FOR RELIEF

WHEREFORE, Plaintiffs and members of the proposed Class pray for relief and judgment against Defendant, as follows:

a. For an order certifying the proposed Class, appointing Plaintiffs and their counsel to represent the proposed class and notice to the proposed Class to be paid by Defendant;

b. For damages suffered by Plaintiffs and members of the proposed Class;

c. For restitution to Plaintiffs and the proposed class of all monies wrongfully obtained by Defendant;

d. For injunctive relief requiring Defendant to cease and desist from engaging in the unlawful, unfair, and/or deceptive practices alleged in the Complaint;

e. An order awarding declaratory relief, retrospective and prospective injunctive relief as permitted by law or equity, including enjoining Defendant from continuing the unlawful practices as set forth herein, and injunctive relief to remedy Defendant's past conduct;

f. For Plaintiffs' reasonable attorneys' fees, as permitted by law;

g. For Plaintiffs' costs incurred;

h. For pre-judgment and post-judgment interest at the maximum allowable rate on any amounts awarded; and

i. For such other and further relief that this Court deems just and proper under equity or law, including the award of punitive damages.