



Tariff Roundup

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TARIFFS ROUNDUP

Official Tariff Actions Already Taken

Trading Partner(s)	Products	Tariff Rate	Cited Basis	Effective Date
Listed in Section II Below	Almost All	See Section II Below; 40% for transshipped goods	IEEPA (Reciprocal Tariffs)	8/7/25
All Countries Not Listed in Section II Below Except Belarus, Canada, Cuba, Mexico, North Korea, & Russia	Almost All (Baseline)	10%	IEEPA (“Liberation Day” Reciprocal Tariffs)	4/5/25
All	Formerly <i>De Minimis</i> (\$800 or Less)/Postal Shipments	All Tariffs Otherwise Applicable/ Per Item Tariff Based on IEEPA Tariff Rate	IEEPA	5/2/25 (China & Hong Kong); 8/29/25
All Except UK	Aluminum & Derivatives	50% (previously 10%, then 25%)	Section 232	6/4/25
All Except EU, Japan & UK	Autos & Auto Parts	25%	Section 232	4/3/25
All	Semi-finished Copper Products & Intensive Copper Derivative Products	50%	Section 232	8/1/25
All Except EU, Japan & UK	Kitchen Cabinets & Vanities	25%	Section 232	10/14/25 (increases to 50% 1/1/26)
All	Softwood Timber & Lumber	10%	Section 232	10/14/25
All Except UK	Steel & Derivatives	50% (previously 25%)	Section 232	6/4/25

Trading Partner(s)	Products	Tariff Rate	Cited Basis	Effective Date
All Except EU, Japan & UK	Upholstered Wooden Furniture (E.g., Couches, Sofas, & Chairs)	25%	Section 232	10/14/25 (increases to 30% 1/1/26)
Brazil	Almost All	40% (50% total including 10% baseline)	IEEPA	8/6/25
Canada	Non-USMCA-Compliant	35% (25% from 3/4/25-7/31/25)	IEEPA (Illicit Drugs)	8/1/25
China	Almost All	7.5% (List 4A) or 25% (Lists 1-3)	Section 301	7/6/18-2/14/20
China	All	20% (10% from 2/4/25-3/3/25)	IEEPA (Synthetic Opioids)	3/4/25
EU	Autos & Auto Parts	Greater of 15% or HTSUS Column 1 Duty Rate	U.S.-EU Framework on an Agreement on Reciprocal, Fair, and Balanced Trade	8/1/25
EU	Kitchen Cabinets & Vanities & Upholstered Wooden Furniture	Greater of 15% or HTSUS Column 1 Duty Rate	U.S.-EU Framework Agreement	10/14/25
India	Almost All	25% (50% total including 25% reciprocal tariff)	IEEPA (Importing Russian oil)	8/27/25
Japan	Autos & Auto Parts	Greater of 15% or HTSUS Column 1 Duty Rate	U.S.-Japan Framework Agreement	8/7/25
Japan	Kitchen Cabinets & Vanities & Upholstered Wooden Furniture	Greater of 15% or HTSUS Column 1 Duty Rate	U.S.-Japan Framework Agreement	10/14/25

Trading Partner(s)	Products	Tariff Rate	Cited Basis	Effective Date
Mexico	Non-USMCA-Compliant	25%	IEEPA (Situation at Southern Border)	3/4/25
UK	Aluminum & Derivatives	25%	Section 232	3/12/25
UK	Passenger Vehicles (up to 100,000 per year); Parts of Passenger Vehicles & Light Trucks	10%	U.S.-UK Economic Prosperity Deal	6/30/25
UK	Kitchen Cabinets & Vanities & Upholstered Wooden Furniture	Greater of 10% or HTSUS Column 1 Duty Rate	U.S.-UK Economic Prosperity Deal	10/14/25
UK	Steel & Derivatives	25%	Section 232	3/12/25

Note: The tariffs in Sections I and II are in addition to any normal duties under the Harmonized Tariff Schedule of the United States (HTSUS), any antidumping and countervailing duties (AD/CVD), and any fees like the Merchandise Processing Fee (MPF) and Harbor Maintenance Fee (HMF). The IEEPA tariffs are added up together. Products/content that are subject to the Section 232 tariffs are exempt from the IEEPA tariffs.

IEEPA Reciprocal Tariff Increases & Adjustments Effective 08.07.2025

Trading Partner	Tariff Rate
Afghanistan	15%
Algeria	30%
Angola	15%
Bangladesh	20%
Bosnia and Herzegovina	30%
Botswana	15%
Brunei	25%
Cambodia	19%
Cameroon	15%
Chad	15%
Costa Rica	15%
Côte d'Ivoire	21%
Democratic Republic of the Congo	15%
Ecuador	15%
Equatorial Guinea	15%
EU	15% minus HTSUS Column 1 Duty Rate, 0% if Column 1 Rate > 15%
Falkland Islands	10%
Fiji	15%
Ghana	15%
Guyana	15%
Iceland	15%
India	25%
Indonesia	19%
Iraq	35%
Israel	15%
Japan	15% minus HTSUS Column 1 Duty Rate, 0% if Column 1 Rate > 15%
Jordan	15%
Kazakhstan	25%
Laos	40%

Trading Partner	<u>Tariff Rate</u>
Lesotho	15%
Libya	30%
Liechtenstein	15%
Madagascar	15%
Malawi	15%
Malaysia	19%
Mauritius	15%
Moldova	25%
Mozambique	15%
Myanmar (Burma)	40%
Namibia	15%
Nauru	15%
New Zealand	15%
Nicaragua	18%
Nigeria	15%
North Macedonia	15%
Norway	15%
Pakistan	19%
Papua New Guinea	15%
Philippines	19%
Serbia	35%
South Africa	30%
South Korea	15%
Sri Lanka	20%
Switzerland	39%
Syria	41%
Taiwan	20%
Thailand	19%
Trinidad and Tobago	15%
Tunisia	25%
Turkey	15%
Uganda	15%
United Kingdom	10%
Vanuatu	15%
Venezuela	15%
Vietnam	20%

Trading Partner	Tariff Rate
Zambia	15%
Zimbabwe	15%

Note: The tariffs in Sections I and II are in addition to any normal duties under the Harmonized Tariff Schedule of the United States (HTSUS), any antidumping and countervailing duties (AD/CVD), and any fees like the Merchandise Processing Fee (MPF) and Harbor Maintenance Fee (HMF). The IEEPA tariffs are added up together. Products/content that are subject to the Section 232 tariffs are exempt from the IEEPA tariffs.

The tariffs in Section II reflect tariff rates under trade agreements with the European Union, Indonesia, Japan, Philippines, South Korea, and Vietnam that were announced in July 2025.

Other Potential/Upcoming Tariff Developments

Trading Partner(s)	Product(s)	Tariff Rate	Cited Basis	Status
All	Chinese-Owned/Operated/Built Vessels & Foreign-Built Vehicle Carrier Vessels	Fees Based on Net Tonnage, Containers, or Capacity	Section 301	Effective 10/14/25
China	Almost All	125%	IEEPA (Reciprocal Tariff)	Will be reinstated 11/10/25 unless extended or further agreement is reached (was 84% on 4/9/25 and 125% from 4/10/25-5/13/25)
Mexico	Probably Non-USMCA Complaint Imports	30%	IEEPA	Announced in 7/11/25 letter, but current IEEPA tariff extended until 10/29/25
All	Commercial Aircraft, Jet Engines, & Parts	TBD	Section 232	Report due 1/26/26, Presidential decision due 4/26/26, President's action (if any) due 5/11/26
All	Processed Critical Minerals & Derivatives	TBD	Section 232	Report due 1/17/26, Presidential decision due 4/17/26, President's action (if any) due 5/2/26
All	Personal Protective Equipment (PPE) & Medical Consumables, Devices, & Equipment	TBD	Section 232	Comments due 10/17/25, Report due 5/30/26, Presidential decision due 8/28/26, President's action (if any) due 9/12/26
All	Pharmaceuticals & Pharmaceutical Ingredients	TBD	Section 232	Report due 12/27/25, Presidential decision due 3/27/26, President's action (if any) due 4/11/26

Trading Partner(s)	Product(s)	Tariff Rate	Cited Basis	Status
All	Polysilicon & Derivatives	TBD	Section 232	Report due 3/28/26, Presidential decision due 6/26/26, President's action (if any) due 7/11/26
All	Robotics & Industrial Machinery	TBD	Section 232	Comments due 10/17/25, Report due 5/30/26, Presidential decision due 8/28/26, President's action (if any) due 9/12/26
All	Semiconductors & Semiconductor Manufacturing Equipment	TBD	Section 232	Report due 12/27/25, Presidential decision due 3/27/26, President's action (if any) due 4/11/26
All	Medium- & Heavy-Duty Trucks & Truck Parts	TBD	Section 232	Report due 1/17/26, Presidential decision due 4/17/26, President's action (if any) due 5/2/26
All	Unmanned Aircraft Systems (UAS) & Parts & Components	TBD	Section 232	Report due 3/28/26, Presidential decision due 6/26/26, President's action (if any) due 7/11/26
All	Wind Turbines & Parts & Components	TBD	Section 232	Report due 5/10/26, Presidential decision due 8/8/26, President's action (if any) due 8/23/26
Brazil	All	TBD	Section 301	Determination due 7/15/26; action (if any) due 8/14/26
China	Semiconductors	TBD	Section 301	Determination due 12/23/25, action (if any) due 1/22/26
Nicaragua	All	TBD	Section 301	Determination due 12/10/25, action (if any) due 1/9/26

These are general summaries for informational purposes only.

The Butzel International Trade, Tariffs and Customs Specialty Team is available to assist in dealing with tariffs and related issues. We will continue to update this page as quickly and thoroughly as possible.

Also, please visit our [Tariff and Trade Resource Center](#) for up-to-date news on tariffs, trade, and business implications. We encourage you to reach out to the authors or your Butzel attorney for further information.

AUTHORS/ATTORNEYS

JENNIFER M. SMITH-VELUZ

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Washington

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Jennifer M. Smith-Veluz is a trusted advisor and seasoned advocate, known for guiding clients through the complexities of international trade law with precision and foresight. With nearly two decades of experience representing clients across a wide range of industries, she delivers practical, strategic solutions to help businesses navigate the evolving global trade landscape and achieve their compliance and commercial goals.

Ms. Smith-Veluz's practice encompasses the full spectrum of international trade matters, including international trade agreements and dispute resolution, antidumping and countervailing duty proceedings, export controls, economic sanctions and embargoes, anti-boycott laws, customs compliance, and trade adjustment assistance. Clients rely on her representation before key federal agencies such as the International Trade Commission, Department of Commerce, Customs and Border Protection, Department of State, Department of the Treasury, Office of the US Trade Representative, and the Department of Labor.

Beyond advocacy, Ms. Smith-Veluz provides strategic guidance on the design and implementation of import and export compliance programs. Her work often includes conducting detailed compliance assessments and due diligence reviews in mergers and acquisitions, helping businesses mitigate risk and capitalize on global opportunities.

Appointed to the US NAFTA Chapter 19 Roster of Panelists from 2019 to 2023, she adjudicated trade remedy disputes—further

Primary Practice Areas

International Business

International Trade and Customs
Specialty Team

All Related Practice Areas

Automotive Industry Team

International Business

International Trade and Customs
Specialty Team

reflecting the depth of her experience in international trade law and dispute resolution. A recognized thought leader, she frequently writes and speaks on trade and compliance issues and serves in leadership roles including as Co-Chair of the Publications Committee of the Customs and International Trade Bar Association (CITBA) and as a member of the Georgetown University Law Center International Trade Update Advisory Board.

Prior to joining the firm, Ms. Smith-Veluz practiced at other Washington, DC law firms concentrating on international trade law. Before entering private practice, she served as a clerk to Chief Judge Jane A. Restani at the United States Court of International Trade.

Jennifer Smith-Veluz is a Shareholder practicing in Butzel's Washington, DC, office. She received her juris doctor, *cum laude*, from Georgetown University Law Center, and her Bachelor of Arts, *summa cum laude* and Phi Beta Kappa, from The George Washington University.

Credentials

EDUCATION

Georgetown University Law Center, J.D., *cum laude*

The George Washington University, B.A., *summa cum laude* and Phi Beta Kappa

ADMISSIONS

District of Columbia

New York

United States Court of Appeals for the Federal Circuit

United States Court of International Trade

MEMBERSHIPS

District of Columbia Bar

New York State Bar Association

Customs and International Trade Bar Association

Women In International Trade

LANGUAGES

Spanish

Awards & Recognitions

The Best Lawyers in America® – International Trade and Finance Law, Washington, DC, 2023-2025

Washington DC *Super Lawyers* – International, 2025

Washington DC *Super Lawyers* – Rising Stars, International, 2014-2024

Community & Professional

Customs and International Trade Bar Association (CITBA) – Co-Chair, Publications Committee, 2024-Present

Georgetown University Law Center International Trade Update Advisory Board

Georgetown University Law Center – *The Georgetown Law Review*, Articles Editor

MITCHELL ZAJAC

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Mitchell Zajac has substantial experience in commercial litigation, transactional matters, and negotiating successful resolutions that have earned him an enviable reputation when it comes to achieving results that benefit clients. He counsels and represents professionals in a variety of sectors, large corporations, and entities of all sizes in automotive, intellectual property, regulatory and emissions compliance, and sports and entertainment law matters. Mr. Zajac is also a registered patent attorney.

In his practice in commercial litigation, negotiation, counseling, and transactional matters, Mr. Zajac's experience is comprised of commercial automotive advising, including commercial vehicle, after-market, and remanufacturing; non-disclosure, joint-development, and public-private-partnership agreements in a variety of industries, including automotive, defense, and construction; product warranty and cost-recovery; product safety and compliance; emissions certification and compliance; international trade and customs, including United States-Mexico-Canada Agreement (USMCA) matters, Section 301 China tariffs, and Section 232 steel and aluminum tariffs; and e-discovery.

Mitchell Zajac is also a registered patent attorney with the United States Patent and Trademark Office (USPTO). He counsels and represents clients in intellectual property (IP) matters such as complex trade secret, copyright, and patent litigation. His experience encompasses IP administrative proceedings, including patent inter partes review (IPR)

Primary Practice Areas

[Automotive Industry Team](#)

[Intellectual Property](#)

[International Trade and Customs
Specialty Team](#)

[Litigation and Dispute Resolution](#)

All Related Practice Areas

[Aerospace & Defense Industry
Team](#)

[Aerospace and Defense](#)

[Automotive Industry Team](#)

[Automotive Law](#)

[Business](#)

[Cannabis Law Specialty Team](#)

[Connected Car and Autonomous
Vehicles](#)

[Copyright](#)

[Cybersecurity and Privacy
Specialty Team](#)

[Government Relations and
Regulatory Specialty Team](#)

[Governmental](#)

[Intellectual Property](#)

proceedings, patent prosecution in the USPTO, and advising on patent portfolio development and management.

Before joining Butzel, Mitchell was an engineer at a Detroit Three automaker. In this role, he was an advocate for progress and change in a variety of functions, including powertrain and engine systems design and development; design and development engineering, including customer sourcing, quality, and design; international program, supply chain, and manufacturing management, including responsibility for vehicle chief engineering, and product planning and branding. He also advocated for progress and change while in this role at two global manufacturing facilities, including supply chain management and customs, vehicle safety certification, fuel economy and greenhouse gas certification, and emissions compliance; purchasing and supplier quality, including rewriting production part approval processes (PPAP), customer tooling quality and payment; vehicle safety and regulatory compliance, both safety, working directly with the National Highway Traffic Safety Administration (NHTSA); and emissions, working directly with the US Environmental Protection Agency (EPA), California Air Resources Board (CARB), and US Department of Justice (DOJ) with a focus on emissions.

Mitchell Zajac is a Shareholder practicing in Butzel's Detroit office. He earned his juris doctor from Western Michigan University (WMU)-Cooley Law School n/k/a Cooley Law School, his Master of Science in Mechanical Engineering from WMU, his Bachelor of Science in Mechanical Engineering from WMU, and his Bachelor of Arts in German from WMU Lee Honors College. Mr. Zajac has been recognized by several influential legal publications for his experience in the areas of Commercial Litigation, Intellectual Property Law, Patent Law, and Patent Litigation.

As a strong advocate for continued education and public service, Mitchell currently serves as President of the Association for Child Development, a non-profit organization facilitating millions of dollars in federal funds annually through the United States Department of Agriculture Child and Adult Care Food Program. He also currently serves as Chair of Cooley Law School's Board of Directors. He joined Cooley's

International Trade and Customs
Specialty Team

Licensing & Technology

Litigation and Dispute Resolution

Mexico International Team

Outside General Counsel Services

Patent Law

Public Private Partnerships

Supply Chain Management

Board of Directors in 2020 and was elected Vice-Chair in 2022. Mitchell is also a member of the WMU Alumni Association Board of Directors, and a member of the WMU Lee Honors College Dean's Advisory Board. Additionally, Mr. Zajac is a member of the Michigan Chapter of the American Inns of Court and the Detroit Bar Association.

A long-time believer in the benefits of playing sports, Mitchell enjoys spending time as a high school football coach. He was a four-year starter on the Division 1 football team at WMU and an American Football Wuerffel Award Nominee.

Credentials

EDUCATION

Western Michigan University-Thomas Cooley Law School, J.D., Dean's List

Western Michigan University, M.S., Mechanical Engineering, Dean's List

Western Michigan University, B.S., Mechanical Engineering, Dean's List

Western Michigan University-Lee Honors College, B.A., German, Dean's List

ADMISSIONS

Michigan

United States Court of Appeals for the Federal Circuit

United States District Court for the Eastern District of Michigan

United States International Trade Commission

United States Patent and Trademark Office

MEMBERSHIPS

State Bar of Michigan – Intellectual Property Law Section, Young Lawyers Section

American Inns of Court, Michigan Chapter

Detroit Bar Association

Association for Child Development, President

Cooley Law School Board of Directors, current Chair; former Vice-Chair

Western Michigan University Alumni Association Board of Directors

Western Michigan University Lee Honors College Dean's Advisory Board

LANGUAGES

German

Awards & Recognitions

The Best Lawyers in America® – Ones to Watch, Commercial Litigation, 2023, 2024

Michigan *Super Lawyers* – Rising Stars, 2024

760 WJR/Detroit Economic Club – Rising Stars, 2023

DBusiness – Top Lawyers in Metro Detroit, Intellectual Property and Patent Law, 2021, 2023; Litigation – Patents, 2023

DBusiness – 30 in Their Thirties, 2022

Michigan Lawyers Weekly – Up & Coming Lawyers, 2020

Detroit Bar Association – One to Watch, 2019

Community & Professional

Intern to Fred Upton, Michigan Representative, Congress

Western Michigan University – published theses (2), Automotive Thermal Systems

Association of Corporate Counsel – Michigan Scholarship Recipient, 2017

Western Michigan University Football Team – Division 1, four-year starter

WMU-Cooley National Mock Trial Team – 3-time member; TILA semi-finalist

Rhodes Scholarship, Finalist, 2012

American Football Wuerffel Award – Nominee, 2011

Tau Beta Pi, Member

Phi Kappa Phi, Member; National Phi Kappa Phi Love of Learning Award

Who's Who Among American College Students

WMU CEAS Robert E. Boughner Outstanding Engineering Athlete Award

National Engineers Week Award (awarded twice)

Mid-American Conference Scholar Athlete

WMU Top 10 Scholar Athlete

Academic All-Mid-American Conference Selection (awarded twice)

Rothfuss German Award

WMU Outstanding Mathematics Award

CATHERINE M. KAROL

OF COUNSEL

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Catherine M. Karol practices in Butzel's Detroit office, where she specializes in commercial transactions and regulatory compliance with numerous automotive and advertising clients. Ms. Karol is also active in addressing emerging legal issues – she coordinated a multidisciplinary team within Butzel to counsel clients on the Sections 301 and 232 tariffs, she advises new manufacturers of Electric Vehicles on US dealer distribution issues, and she participated in the Butzel team that is involved in the ongoing development of autonomous vehicle regulation.

Additionally, she coordinated a multidisciplinary team within Butzel to counsel clients on the Sections 301 and 232 tariffs, and represents numerous clients in an action in the International Court of Trade challenging the validity of the 301 (China) tariffs.

Ms. Karol acquired a broad depth of experience during her long career on the General Motors Legal Staff, where she advised all levels of management on a wide range of global legal and business issues. She developed and implemented strategies for issue resolution at many levels, including dealer lawsuits, FTC and State Attorney General lawsuits, and NHTSA recalls. She negotiated complex multi-million dollar global transactions and relationships with other OEMs, Tier One parts and services suppliers, and major financial institutions. She worked with the GM dealer organizations on their Dealer Sales and Service Agreements, and she developed and implemented the legal strategy for the HUMMER Dealer

Primary Practice Areas

[Automotive Industry Team](#)

[International Trade and Customs
Specialty Team](#)

All Related Practice Areas

[Automotive Industry Team](#)

[Automotive Law](#)

[Bankruptcy & Restructuring](#)

[Business](#)

[Corporate and Finance](#)

[Cybersecurity and Privacy
Specialty Team](#)

[International Trade and Customs
Specialty Team](#)

[Litigation and Dispute Resolution](#)

[Media Law](#)

[Media, Entertainment, and Digital
Content Law Specialty Team](#)

[Mergers & Acquisitions](#)

network and for Saturn Corporation's distribution of the first electric vehicle – the EV1.

She also had primary legal responsibility at GM (including throughout its bankruptcy proceedings) for GM's advertising, promotional, and media-buying agency agreements/ relationships, sponsorships, and celebrity endorsements, and its SAG/AFTRA relationship. As GM's Chief Privacy Officer, she led a global multi-disciplinary team to develop GM's global privacy policy. Ms. Karol received a J.D. from the University of Notre Dame Law School and an A.B. from the College of New Rochelle.

Credentials

EDUCATION

Notre Dame Law School 1978, J.D.

Awards & Recognitions

DBusiness Top Lawyers in Metro Detroit, Commercial Law, 2022

SELECTED PRACTICE PROFILES

SERVICES

International Trade and Customs Specialty Team

Trade policy continues to evolve swiftly, with significant shifts in the US Government's approach under the Trump administration and subsequent leadership. The traditional commitment to reducing tariffs and trade barriers has given way to a more nationalistic strategy focused on protecting US jobs, addressing trade imbalances, and countering perceived unfair trade practices. Policies including the imposition of Section 301 tariffs on Chinese goods, the renegotiation of the North American Free Trade Agreement (NAFTA) into the United States-Mexico-Canada Agreement (USMCA), and increased enforcement of antidumping and countervailing duties have reshaped the international trade landscape.

This rapidly evolving environment has resulted in a surge of new regulations, customs enforcement actions, and trade investigations. The volatility in international trade necessitates strategic legal guidance more than ever before. Importers and exporters have a growing need for expert legal advice—Butzel's trade practice is ready to serve clients in a variety of industries, whether small entities or multi-continental corporations.

Butzel's International Trade and Customs Specialty Team is comprised of international trade lawyers, customs lawyers, and tariff lawyers that possess decades of experience and insight to help businesses navigate these complexities. Our clients seek our counsel to resolve trade-related challenges, to ensure compliance with US and global trade laws, and to proactively prepare for potential disruptions in supply chains and market access. Our clients can depend on us when it comes to any aspect of doing international business, including drafting and negotiating trade agreements.

We help clients with a variety of international trade, customs, and tariff and duty matters:

International Trade

Practice Leadership

Jennifer M. Smith-Veluz

Shareholder
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People

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SERVICES

- Trade policy analysis and strategic advisory
- Compliance with international trade agreements (e.g., USMCA, World Trade Organization (WTO) regulations)
- Export controls and economic sanctions compliance (e.g., Export Administration Regulations (EAR), International Traffic in Arms Regulations (ITAR), Office of Foreign Assets Control (OFAC))
- Trade remedy investigations (antidumping, countervailing duties, Section 301, Section 232)
- Trade litigation before US courts and international trade tribunals
- Foreign investment regulations and national security reviews (e.g., Committee on Foreign Investment in the United States (CFIUS))
- Market access and trade barrier resolution

Customs

- Customs classification and tariff engineering
- Valuation and transfer pricing compliance
- Country of origin determinations and marking rules
- Free Trade Agreement (FTA) compliance and certification
- Import compliance audits and internal investigations
- Customs penalty mitigation and enforcement defense
- Supply chain security and Customs–Trade Partnership Against Terrorism (CTPAT) compliance
- Duty drawback and refunds

Tariff and Duty

- Section 301 and Section 232 tariff exclusions and litigation
- Strategies for tariff mitigation and duty savings
- First Sale Rule and other customs valuation strategies
- Bonded warehouse and foreign trade zone (FTZ) planning
- Harmonized Tariff Schedule (HTS) classification disputes
- Rules of origin analysis for preferential trade programs

SERVICES

- Tariff impact analysis and advocacy before government agencies

