

Importers are owed billions in tariff refunds. We recover them.

Ouli Refund — by Oulution, the AI operating system for cross-border business. Paste ACE entry data; get the refund path, amount, deadline and a filing-ready pack — direct for shippers, and through the brokers who file. Built by a Big Law senior partner and a US · UK · EU · Asia bench.

STATUS · 2026

\$576K

Signed LOIs · converting 2026
plus \$1.5M qualified pipeline · RSM channel

GENERAL AVAILABILITY

GA · 2026

NVIDIA Inception · AWS · AI Singapore · **RSM**

FOUNDERS

Jay & Hank ZE

Jay — Big Law senior partner · 200+ deals. Hank — Brown, Applied Math & Economics. Both full-time on close — a written condition.

MARKET

Trillions cross borders, every year.

Cross-border trade, investment and capital flows are among the world's largest markets — and closing a single deal can pull in lawyers, tax and accounting advisors, bankers, financial and insurance advisors, customs and trade specialists, engineers and regulators across many countries. In 2026, the single most acute pain point: US tariffs.

GLOBAL TRADE

\$33T

Cross-border goods + services · per year (2024)

FDI FLOWS

\$1.4T

Foreign direct investment · per year

FOREIGN CAPITAL IN THE US

\$62T

Foreign-owned US assets · total holdings (2024)

US CAPITAL ABROAD

\$36T

US-owned assets abroad · total holdings (2024)

Sources: UNCTAD & WTO (cross-border trade and FDI) · US Bureau of Economic Analysis (international investment position) · 2024.

THE PROBLEM

Cross-border deals are still done by hand.

Any deal that crosses countries hits the same wall: the work is split across many lawyers, advisors and tools in different places, with nothing joining them up. Oulution is the one system that does the whole job in one place. Nowhere is the bill bigger right now than US tariffs — and the refunds going unclaimed.

THE GAP TODAY

- **Fragmented** A single deal touches 5–10 specialists across 3–6 jurisdictions, stitched together by email.
- **Slow & costly** \$800–\$2,000/hr to wait; intake-to-sign-off runs 4–6 weeks for routine cross-border work.
- **Not defensible** Generic LLMs mix jurisdictions and hallucinate cites — they lack the practitioner judgment the work needs, so counsel can't sign off and nothing executes.

WHY AN OS — AND WHY NOW

**AI capability step-change**

Frontier models now plan and execute multi-step work — the bottleneck moves from the model to the system around it.

**Regulatory surface exploding**

Sanctions, tariffs, ESG and the EU AI Act change weekly across 100+ jurisdictions. Static knowledge can't keep up.

**Spend is fragmented**

Trillions in cross-border activity is served by thousands of point vendors. None own the workflow end-to-end.

FLAGSHIP · OULI REFUND

CBP has refunded \$86.3B — where is your share?

Ouli Refund (oulution.ai/tariff) is a bilingual (EN/CN) AI workbench for the US tariff refund wave — with a dedicated broker edition at /tariff/brokers. A policy-driven wave with a defined window: built to harvest it fast, while the compliance layer that remains is recurring.

CAPABILITY 01

Scan entry ledgers

Paste ACE entry data and start — no systems integration. Chinese sellers can run a first health check from statements and invoices.

INPUT · ACE DATA



CAPABILITY 02

Quantify refunds, entry by entry

Entry-by-entry triage: open path — CAPE, protest, suit, or wait — how much, and where it is stuck. Every conclusion with its basis.

M01 · REFUND HEALTH CHECK



CAPABILITY 03

Monitor statutory deadlines

Liquidation cycles, 180-day protest windows and litigation cut-offs — per-entry email alerts before dates. No right expires unnoticed.

M02 · DEADLINE WATCH



CAPABILITY 04

Draft recovery & allocation docs

Broker-grade filing packs, refund allocation and DDP recovery docs — executed after review by a licensed broker or counsel.

M03 · REFUND ALLOCATION

TRACK A · IOR IMPORTERS

No win, no fee · 15–25%

TRACK B · NON-IOR / DDP

Subscription from \$199/mo + packs

TRACK C · FIRMS & PARTNERS

Seats + 50/50 revenue share

FREE DIAGNOSIS

Determines IOR status · routes to A / B / C

CASE · CHINA EXPORTER · US TARIFF REFUND

The refund landed with the freight forwarder — untangled in one session.

A Chinese consumer-electronics exporter ships DDP to the US and has borne IEEPA tariffs for years; CBP has refunded \$86.3B, but the money defaults to the forwarder's US entity. It asked Ouli one question — and got an entitlement self-check, a recoverable-amount estimate, a deadline calendar, drafted negotiation and allocation documents, plus matched counsel and customs brokers.

STEP 01 · 0:00

Asks Ouli

"We've exported DDP to the US for five years and paid eight figures in tariffs — the refunds arrived, but in the forwarder's account. How much can we recover? What are the deadlines?"



STEP 02 · +0:30

Deep dive & plan

Refund & recovery matter detected
Declared value × duty paid, per entry
Paths: negotiate · protest · settle

A04 · TARIFFS



STEP 03 · +1:30

Documentation drafted

Entitlement basis memo
Recoverable-amount schedule
Negotiation & settlement drafts
Document checklist · 6 deliverables

A08 · TARIFF REFUND



STEP 04 · +3:00

Counsel matched

US customs & trade counsel +
brokers
Engagement letter generated
Partner-reviewed before send
Ready to instruct · same session
[A10 · TALENT HUB](#)

CYCLE TIME

weeks → one session

DELIVERABLES

6 in one session

LAWYERS MATCHED

US customs · 9,500+

OUTCOME

**Entitlement mapped ·
recovery docs ready**

FLAGSHIP · SIX MODULES

Two engines: contingency for shippers, subscriptions for brokers.

Engine 1 · contingency — importers & exporters who don't file themselves: no win, no fee, 15–25% of refunds received. Engine 2 · channel — brokers & forwarders who file: from \$199/mo per seat, plus firm partnerships on 50/50 revenue share.



M02 · Deadline Watch

Liquidation cycles, 180-day protest windows and litigation cut-offs — per-entry email alerts before each date.



M03 · Refund Allocation

Who does the refund belong to? Pass-through clause analysis; importer-defence and buyer-claim documents, both directions.



M04 · Duty Drawback

The §1313 evergreen route: re-export, destruction or export manufacturing — recover up to 99% of duties paid.



M05 · CN-Language Recovery

DDP recovery against forwarders: entitlement self-check, negotiation letters and settlement drafts — bilingual EN/CN.



M01 · Refund Health Check

Paste ACE entry data for an entry-by-entry check: path, amount, deadline and blockers.



M06 · Tariff Calculator

The full US tariff stack: MFN, 301, 232 and IEEPA — every formula shown. Free to use.

FREE DIAGNOSIS STARTS HERE

DISTRIBUTION

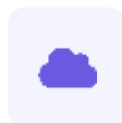
The channel that files is the channel that sells.

Refund filings run through licensed customs brokers — so the US broker community is both our filing layer and our sales force. We are inside it, not selling at it.

THE
ASSOCIATION

NCBFAA membership

Member in good standing of the National Customs Brokers & Forwarders Association of America — introduced to the membership through the association channel.



THE PRODUCT

Broker edition

A dedicated workbench for brokers & forwarders at oulution.ai/tariff/brokers — per-seat subscription, no systems integration, bilingual EN/CN.



THE MODEL

Partner economics

Firms and filing partners on 50/50 revenue share — the broker earns from every recovery referred.

US · 2026

OULUTION'S MARKET

Oulution's reachable market: \$2.1T.

The wedge first: CBP-scale refunds and the duty-drawback pool put the immediate, reachable market in the tens of billions a year. Beyond it, the platform — sized bottom-up: SAM \$340B, TAM \$2.1T. US · UK · EU · ROW; Greater China is a separate entity and deck.



TAM · TOTAL

\$2.1T

Global cross-border trade, investment, projects, finance, legal & compliance, and data.

SAM · SERVICEABLE

\$340B

US · UK · EU · SG · GCC mid-market enterprises and professional firms.

SOM · BOTTOM-UP

\$1.6B

5,000 firms × \$320K Enterprise + Document Space ACV — exactly the tier our three signed LOIs locked in.

CERTIFICATIONS

Certified, accredited — and built for regulated buyers.

Oulution Holdings is ISO/IEC 27001:2022 certified for information security management across AI R&D, software development and technical consulting — and a member in good standing of the NCBFAA, the US customs brokers and forwarders association.



ISO/IEC 27001:2022 ·
Information Security ·
certified to Aug 2029



NCBFAA · Member in Good Standing

HOW IT WORKS

How one question becomes finished work.

Ouli reads every question and works out the countries involved, the type of work, and the privacy rules — then sends it to the right specialist. Countries never get mixed up, and data never leaks. Same engine, every domain — first domain: tariffs.

01 · INPUT

User question

"We're a US electronics brand shifting production from China to Vietnam — what US duties apply, and is our supplier base clear of sanctions and forced-labour risk?"

DOC UPLOAD · CHAT · API

02 · ROUTER · INTAKE AGENT

Classify & isolate

JURISDICTION	United States · China · Vietnam
DOMAIN	Trade, Tariff & Sanctions
SENSITIVITY	Customer-confidential
ROUTE TO	→ A04 Tariff · A01 Sanctions

03 · EXECUTION

Specialist agent runs

- Substantial-transformation & Section 301 check
- OFAC sanctions + UFLPA forced-labour screen
- Verified counsel matched · 9,500+ network
- Partner sign-off before execution

RESULT · PARTNER-REVIEWED

SPECIALIST AGENTS · LIVE

10 LIVE · MORE IN BUILD

A01
SANCTIONS

A02 M&A
DD

A03 DOC
REVIEW

A04
TARIFF

A05
REGULATORY

A06
TAX

A07 FIDIC

A08
DRAWBACK

A09
REDACTION

A10 TALENT
HUB

ROADMAP

From one product to a full platform.

Each phase compounds: Ouli Refund revenue funds the recurring trade-compliance layer; that layer funds the adjacent domains — mandate origination, M&A, IP — each gated on proven demand.

NOW · 2026

- Legal & compliance wedge live
- 10 agents in beta · \$576K ACV
- UPL framework v1.1
- Specialist network mapped
- Synthetic data → jurisdiction models

NEXT 12 MO

- GA · 2026
- Trade & supply-chain vertical
- Investment & M&A vertical — in parallel
- Channel scale + autonomous execution

BEYOND · 2027+

- Finance + Data domains
- Multi-domain OS surface
- Sovereign / on-prem deployment
- Series A · international expansion

TRACTION

Three-for-three. \$576K signed. Pre-launch.

CONTRACTED + PIPELINE

\$2.1M

\$576K contracted (3 LOIs) + RSM-qualified

CLOSE RATE

100%

3 of 3 pitches converted

TIME-TO-LOI

4 wks

intro to signature



Jay built what we'd been asking law-tech vendors for since 2020 — an autonomous agent network that thinks the way cross-border lawyers actually work.

— MANAGING PARTNER · ANCHOR ENTERPRISE CLIENT · LOI #0001

STRATEGIC PARTNER · NEW

RSM · SBA Stone Forest

6th-largest global accounting network · 2-year cross-border referral channel



RUNS · 30D

12,400+



AGENTS LIVE

12 / 15

TEAM

Closed the deals first — then built the engine.

Founder-market fit is the moat — and so is commitment: on close, Jay is full-time CEO (a written condition of the round), Hank goes full-time, and Derek is already full-time. Backed by an advisory bench across the US, UK, Europe and Asia.



Jay ZE

FOUNDER · CEO

Senior equity partner, int'l law firm · Head of Int'l Strategy, Greater China. 200+ cross-border deals — M&A, PE, infra & capital markets. Ex-Skadden · Gibson Dunn.

LEGAL 500 · IFLR1000 · FT INNOVATIVE LAWYER · CBLJ A-LIST



Hank ZE

FOUNDER · OULUTION U.S.

Brown University, Applied Math–Economics (3.92 GPA). Credit Suisse China · CITIC Capital PE · Rainy River — built an AI diligence pipeline (6h → 1h). Native Mandarin.

BROWN · EX-CITIC CAPITAL · AI PIPELINE BUILDER



Derek TANG

TECH PARTNER · FULL-TIME

20+ yrs tech R&D leadership — ex-Alibaba tech lead & architect, B2B wireless at scale (10M+ DAU, 1M+ QPS); shipped on 100M+ devices. Cloud-native co-author.

EX-ALIBABA SENIOR TECH DIRECTOR · AUTHOR

Raising our seed round — the CEO goes full-time on close.

PRIMARY ROUND

Seed

SAFE / Note

+ AI SINGAPORE

In-kind

National AI programme

BACKED BY

NVIDIA · AWS

Inception · Activate

AI SINGAPORE

In-kind partner

RUNWAY

~24 months

NEXT MILESTONE

Series A · 2027

EFFICIENCY

SG subsidies

USE OF FUNDS

30%

AI Team & Product

18%

Legal & Compliance

15%

Trade Vertical

15%

Investment & M&A

17%

GTM & Hires

5%

Ops

INTERNATIONAL ADVISORY BOARD

A board built for the US, UK, Europe & Asia.

Seasoned cross-border veterans steering regulatory strategy, IP, market expansion and the technical architecture of the platform.



UNITED STATES

Jeffrey P. Bialos

Former senior US official (DoD · State · Commerce). National security, CFIUS, export controls & trade.



UNITED KINGDOM

Dorothy Siron

Senior cross-border litigator. Asset tracing & recovery, financial crime & white-collar defence.



UNITED KINGDOM

Alex Doughty

Solicitor (E&W), 30+ yrs. Banking, energy & infrastructure finance — 3,400+ transactions.



HONG KONG · ASIA

Mark Lehmkuhler

Partner, Fangda (HK) · ex-Davis Polk & Orrick. ~30 yrs in Asia: M&A, PE, LBOs & JVs. NY & HK admitted · Chambers Asia.



US · TAIWAN

Philip K. Yu

Cross-border IP counsel & US Patent Attorney. Ex-DuPont Asst. Chief IP Counsel (APAC) & Duane Morris partner.