



Brooks Brothers

August 9, 2006

The Honorable Chuck Grassley, Chairman
The Honorable Max Baucus, Ranking Democratic Member
Committee on Finance
United States Senate
Room 219 Dirksen Senate Office Building
Washington DC 20510
Attention: MTB

RE: S. 3344

Dear Chairman Grassley and Senator Baucus:

We are writing in response to the Committee's request for written comments for the record related to duty suspension proposals. Garland Shirt Company, a wholly owned subsidiary of Brooks Brothers, is a United States manufacturer of high quality cotton men's and boys' shirts, located in Garland, North Carolina where we have been producing shirts for over 20 years. We write in support of S. 3344, a bill introduced by Senator Specter to provide temporary duty relief for very high end two-ply shirting cotton fabrics for men's shirt manufacturers and to strengthen the industry.

It is our view, as a result of our trade agreements beginning with NAFTA, a tremendous disadvantage has been placed on United States manufacturers of high quality cotton men's and boys' shirts. While foreign makers of such shirts from many countries can import finished shirts into this country duty-free using two-ply shirting fabrics from any source, United States manufacturers continue to pay duties on fabric that the United States Congress and government have repeatedly found is no longer made in the United States. As a result of this unintended duty inversion, the United States shirt manufacturing industry has suffered tremendously. The companies that remain in the United States produce world-renowned quality products and employ a highly skilled workforce but face duties on fabrics they rely upon, while many of their foreign competitors are allowed preferential duty treatment. S. 3344 would help tremendously to level the playing field, providing tariff relief and helping strengthen United States manufacturers, cotton growers and spinners.

Beginning with NAFTA, and repeated in the Caribbean Basin Initiative, the Andean Trade Preference Act, the African Growth and Opportunity Act, and most recently in the DR-CAFTA agreement, Congress has extended generous trade preferences to foreign manufacturers in these countries to import finished shirts duty-free into the United States with fabric sourced from non-agreement countries. In each case, Congress has found that this fabric, two-ply high quality cotton shirting fabric, is not manufactured in the United States or in any of the countries under the above agreements. The International Trade Commission and the

The Honorable Chuck Grassley, Chairman

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Department of Commerce has also repeatedly found that this fabric is not available in commercially available quantities in the United States in its administrative findings on the fabric.

S. 3344 provides duty relief to a narrow class of high-end two-ply cotton fabric, some of which would need to contain United States cotton content, imported into the United States for shirt making, and would also reliquidate about one third of the duties United States manufactures have paid since NAFTA to be used to create a program that would strengthen the United States industry, including the manufacturers, spinners of high end yarn, and United States long staple (SUPIMA®) cotton growers. We believe this aspect of the bill is entirely appropriate to correct a policy that should never have occurred. As mentioned above, CAFTA extended the same duty-free treatment to foreign manufacturers to bring finished shirts into the United States. In fact, CAFTA went a step further, granting foreign manufacturers duty rebates for shirts entering the United States since January 1, 2004. If the United States is going to provide duty refunds for foreign manufacturers, it only makes sense to return duties from United States manufacturers that we believe should never have been collected.

S. 3344 will help preserve hundreds of domestic skilled jobs manufacturing dress shirts in Alabama, Pennsylvania, North Carolina, New Jersey, Tennessee and Louisiana, as well as promote employment for yarn spinners in Georgia and pima cotton growers in Texas, Arizona, New Mexico and California.

We urge the Committee to include S. 3344 in any miscellaneous trade and tariff and duty suspension legislation that the Committee considers. Thank you for the opportunity to comment on this matter so important to the many employees of Brooks Brothers.

Sincerely,

A handwritten signature in black ink, appearing to read "Joe Dixon", is centered below the text "Sincerely,".

Joe Dixon
Vice President Production and Sourcing
Brooks Brothers
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New York, NY 10017
Tel: 212-309-7288
Fax: 212-661-0780
joedixon@brooksbrothers.com

August 14, 2006

The Honorable Charles Grassley, Chairman
The Honorable Max Baucus, Ranking Democratic Member
Committee on Finance
United States Senate
Room 219 Dirksen Senate Office Building
Washington DC 20510
Attention: MTB

RE: S. 3344 – Clarification of Drafting Error and Supplemental Information

Dear Chairman Grassley and Ranking Member Baucus:

We are writing on behalf of a coalition of domestic high quality men's and boys' shirting manufacturers, and spinners of high-end yarn and growers of long staple U.S. grown pima (SUPIMA ©) cotton. Together, this coalition is very supportive of S. 3344, and many of the individual companies and members have also written in support of the legislation. On behalf of the coalition, this letter is being written to supplement and clarify the intent of and information about S. 3344.

S. 3344, a bill introduced by Senator Specter, would provide temporary duty relief for very high-end, shirting cotton fabrics for men's shirt manufacturers and to strengthen the industry. S. 3344 is intended to rectify a tariff inversion first created by NAFTA and continued by later trade agreements like CBI and CAFTA, that treats foreign manufacturers of shirting better than U.S. manufacturers by giving them duty-free treatment on finished shirts made from fabrics from any source, while U.S. manufacturers must continue to pay a duty on fabrics that are no longer made in this country. S. 3344 would help level the playing field, providing tariff relief and helping strengthen U.S. manufacturers, cotton growers and domestic spinners.

The coalition wishes to call to your and the Committee's attention what we believe is a technical drafting error in S. 3344. During drafting, the reference to limiting the description of the fabrics covered under the legislation to "two-ply" was inadvertently left out of some of the tariff lines to which the duty relief would apply. We wish to clarify that it is the intent of our coalition members who are advocating the passage S. 3344 that the duty relief provisions only apply to two-ply shirting fabrics. Other versions of this legislation, including the version that passed last Congress as part of the Miscellaneous Trade and Technical Corrections Act of 2004 (H.R. 1047 – 108th Congress (as passed by the Senate)), S. 738 (the predecessor bill to S. 3344), and H.R. 6018 (the House companion bill to S. 3344) only apply to high quality, two-ply cotton shirting fabrics.

While single-ply shirting fabric has been made in the United States in recent years, no two-ply fabric is or has recently been made by any domestic fabric manufacturer. In fact, the USITC has reached the same conclusion in its reports relative to short-supply petitions. Congress and the Administration have also reached the same conclusion by providing special favorable treatment to foreign shirt manufacturers using two-ply fabrics.

Thank you for the opportunity to comment on this matter so important to retaining a domestic shirt manufacturing industry, and that addresses the loss of market share and the damage to U.S. growers and spinners caused by our trade policy.

Sincerely,

A handwritten signature in black ink, appearing to read "David Starr", with a stylized, cursive flourish at the end.

David Starr
Counsel



August 15, 2006

The Honorable Charles Grassley
Chairman, Senate Finance Committee
219 Dirksen Office Building
Washington, DC 20510

RE: S. 738 and S. 3344 – Legislation to suspend duties on woven cotton shirting fabrics

Dear Mr. Chairman:

I am writing to let you know of the National Council of Textile Organization's (NCTO) strong opposition to duty suspension legislation for woven cotton shirting fabrics. Legislation to suspend duties on woven cotton shirting fabrics was introduced by Senator Arlen Specter and the bill numbers are S. 738 and S. 3344.

The NCTO is an association representing the entire spectrum of the textile industry, including fibers, yarns, fabrics and industry suppliers. Several of our member companies manufacture woven cotton shirting fabrics that are used to produce men's and boy's shirts. This category of imports is also very import sensitive and this is why NCTO and other trade associations were successful in having safeguards imposed against men's and boys' cotton woven shirts from China. A major consideration in the government's decision to reimpose quotas was the impact that Chinese imports of woven cotton men's and boys' shirts were having on U.S. shirting fabric manufacturers.

With respect to S. 738, we also understand that there is a difference of opinion between the International Trade Commission (ITC) and the U.S. Customs Service regarding the exact fabrics that would be covered under this duty suspension. While the ITC maintains that only certain fabrics will be covered under this legislation, specifically those fabrics covered under Annex 401 of the NAFTA, the Customs Service interprets this legislation to open the floodgates to all imports of woven cotton fabrics used in the production of men's and boys' shirts. If this happens, the U.S. textile industry would be devastated.

Given that quotas have been reimposed on imports of men's and boy's woven cotton shirts from China because of the damage these imports were having on domestic shirting fabric manufacturers and also that there is a difference of opinion regarding which categories of cotton woven fabrics would actually be affected, NCTO must strongly oppose these bills.

The U.S. textile industry is already facing tremendous market pressures due to the lifting of textile and apparel quotas on January 1, 2005. If this industry is forced to absorb duty-free competition resulting from measures such as this, many companies will be unable to compete and will be forced to exit the market.

I understand that Congress has provided the duty suspension process to address situations where domestic capacity does not exist. As evidenced by the government's own actions, U.S. manufacturers produce significant quantities of these products and are capable of meeting domestic demand. As a result, we do not believe these duty suspension proposals merit approval, and NCTO strongly encourages an unfavorable report by the Committee on these bills.

Thank you for your consideration of this request.

Sincerely,

A handwritten signature in black ink, appearing to read "Cass Johnson", written over a thin vertical red line.

Cass Johnson
President
cjohnson@ncto.org



August 4, 2006

The Honorable Chuck Grassley, Chairman
The Honorable Max Baucus, Ranking Democratic Member
Committee on Finance
United States Senate
Room 219 Dirksen Senate Office Building
Washington DC 20510
Attention: MTB

RE: S. 3344

Dear Chairman Grassley and Senator Baucus:

I am writing in response to the Committee's request for written comments for the record related to duty suspension proposals. Measure Up has 68 skilled artisans in a rural area of Tennessee making world class men's custom shirts. Our goal is to have this factory twenty years from now, providing skilled employment to Tennesseans. In order to assure that, we need your help in the passage of S. 3344, a bill introduced by Senator Specter, to provide temporary duty relief for very high end, shirting cotton fabrics for shirt manufacturers and to strengthen the industry.

As a result of our trade agreements beginning with NAFTA, a tremendous disadvantage has been placed on U.S. manufacturers of high quality cotton men's and boys' shirts. While foreign makers of such shirts from many countries can import finished shirts into this country duty-free, using shirting fabrics from any source, U.S. manufacturers continue to pay duties on fabric that the U.S. Congress and government have repeatedly found is no longer made in the U.S. As a result of this unintended duty inversion, the U.S. shirt manufacturing industry has suffered tremendously. The companies that remain in the U.S. produce world-renowned quality products and employ a highly skilled workforce but face duties on fabrics they rely upon while many of their foreign competitors are allowed preferential duty treatment. S. 3344 would help level the playing field, providing tariff relief and helping strengthen U.S. manufacturers, cotton growers and domestic spinners.



Grassley/Baucus Letter

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S. 3344 provides duty relief to a narrow class of high-end cotton fabric, some of which would need to contain U.S. cotton content, imported into the U.S. for shirt making, and would also re-liquidate about one third of the duties U.S. manufactures have paid since NAFTA to be used to create a program that would strengthen the U.S. industry, including the manufacturers, spinners of high end yarn, and U.S. long staple (SUPIMA®) cotton growers. We believe the duty re-liquidation provisions of the bill are entirely appropriate to correct a policy that should never have occurred – it was a mistake for our government to have collected these duties. The re-liquidation program will offer an opportunity for our company, and our industry, to regain market shares lost because of our government's trade policies. As mentioned above, CAFTA extended the same duty-free treatment to foreign manufacturers to bring finished shirts into the U.S. In fact, CAFTA went a step further, granting foreign manufacturers duty rebates for shirts entering the U.S. since January 1, 2004. If the United States is going to provide duty refunds for foreign manufacturers, it only makes sense to return duties from U.S. manufacturers that we believe should never have been collected.

S. 3344 will help preserve hundreds of domestic skilled jobs manufacturing dress shirts in Alabama, Pennsylvania, North Carolina, New Jersey, Tennessee and Louisiana, as well as promote employment for yarn spinners in Georgia and pima cotton growers in Texas, Arizona, New Mexico and California.

I urge Senate Finance Committee to include S. 3344 in any miscellaneous trade and tariff and duty suspension legislation that the Committee considers. Thank you for the opportunity to comment on this matter so important to retaining manufacturing jobs in Tennessee.

Sincerely,
Melissa East
President, Measure Up
(m.east@measureupco.com)

August 4, 2006

The Honorable Chuck Grassley, Chairman
The Honorable Max Baucus, Ranking Democratic Member
Committee on Finance
United States Senate
Room 219 Dirksen Senate Office Building
Washington DC 20510
Attention: MTB

RE: S. 3344

Dear Chairman Grassley and Senator Baucus:

I am writing in response to the Committee's request for written comments for the record related to duty suspension proposals. Kenneth Gordon has 100 skilled artisans in New Orleans, Louisiana making world class men's shirts and our goal is to have this factory twenty years from now, providing skilled employment to New Orleanians. Of course, it is of particular note, the importance of securing employment in this devastated area of Southern Louisiana. In order to assure that, we need your help in the passage of S. 3344, a bill introduced by Senator Specter to provide temporary duty relief for very high end, shirting cotton fabrics for men's shirt manufacturers and to strengthen the industry.

As a result of our trade agreements beginning with NAFTA, a tremendous disadvantage has been placed on U.S. manufacturers of high quality cotton men's and boys' shirts. While foreign makers of such shirts from many countries can import finished shirts into this country duty-free using shirting fabrics from any source, U.S. manufacturers continue to pay duties on fabric that the U.S. Congress and government have repeatedly found is no longer made in the U.S. As a result of this unintended duty inversion, the U.S. shirt manufacturing industry has suffered tremendously. The companies that remain in the U.S. produce world-renowned quality products and employ a highly skilled workforce but face duties on fabrics they rely upon while many of their foreign competitors are allowed preferential duty treatment. S. 3344 would help level the playing field, providing tariff relief and helping strengthen U.S. manufacturers, cotton growers and domestic spinners.

Beginning with NAFTA, and repeated in the Caribbean Basin Initiative, the Andean Trade Preference Act, the African Growth and Opportunity Act, and most recently in the DR-CAFTA agreement, Congress has extended generous trade preferences to foreign manufacturers in these countries to import finished shirts duty-free into the United States with fabric sourced from non-agreement countries. In each case, Congress has found that

this fabric, high quality cotton shirting fabric, is not manufactured in the U.S. or in any of the countries under the above agreements. The International Trade Commission and the Department of Commerce has also repeatedly found that this fabric is not available in commercially available quantities in the United States in administrative findings on the fabric when used to produce other apparel items. Buhler Quality Yarns makes the high-end pima cotton yarn for shirting fabric, and we do not know of any production in commercially available quantities of such high end, cotton shirting fabric in the U.S.

S. 3344 provides duty relief to a narrow class of high-end cotton fabric, some of which would need to contain U.S. cotton content, imported into the U.S. for shirt making, and would also re-liquidate about one third of the duties U.S. manufacturers have paid since NAFTA to be used to create a program that would strengthen the U.S. industry, including the manufacturers, spinners of high end yarn, and U.S. long staple (SUPIMA®) cotton growers. We believe the duty re-liquidation provisions of the bill is entirely appropriate to correct a policy that should never have occurred – it was a mistake for our government to have collected these duties. The re-liquidation program will offer an opportunity for our company, and our industry, to regain market shares lost because of our government's trade policies. As mentioned above, CAFTA extended the same duty-free treatment to foreign manufacturers to bring finished shirts into the U.S. In fact, CAFTA went a step further, granting foreign manufacturers duty rebates for shirts entering the U.S. since January 1, 2004. If the United States is going to provide duty refunds for foreign manufacturers, it only makes sense to return duties from U.S. manufacturers that we believe should never have been collected.

S. 3344 will help preserve hundreds of domestic skilled jobs manufacturing dress shirts in Alabama, Pennsylvania, North Carolina, New Jersey, Tennessee and Louisiana, as well as promote employment for yarn spinners in Georgia and pima cotton growers in Texas, Arizona, New Mexico and California.

I urge Senate Finance Committee to include S. 3344 in any miscellaneous trade and tariff and duty suspension legislation that the Committee considers. Thank you for the opportunity to comment on this matter so important to retaining manufacturing jobs in Louisiana.

Sincerely,

Steve Davidson
Chief Operating Officer
Kenneth Gordon/IAG, Inc.
1209 Distributors Row
New Orleans, LA 70123
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INDIVIDUALIZED SHIRTS

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732-826-8400 732-826-9509 fax
August 4, 2006

The Honorable Chuck Grassley, Chairman
The Honorable Max Baucus, Ranking Democratic Member
Committee on Finance
United States Senate
Room 219 Dirksen Senate Office Building
Washington DC 20510
Attention: MTB

RE: S. 3344 cotton shirting fabric relief

Dear Chairman Grassley and Senator Baucus:

I am writing in response to the Committee's request for written comments for the record related to duty suspension proposals. Individualized Shirt Co. has 210 skilled artisans who live in or surrounding areas of Perth Amboy, New Jersey making world class men's shirts. Our goal is to have this factory twenty years from now, providing skilled employment to these New Jersey residents. In order to assure that, we need your help in the passage of S. 3344, a bill introduced by Senator Specter to provide temporary duty relief for very high end shirting cotton fabrics for men's shirt manufacturers and to strengthen the industry.

As a result of our trade agreements beginning with NAFTA, a tremendous disadvantage has been placed on U.S. manufacturers of high quality cotton men's and boys' shirts. While foreign makers of such shirts from many countries can import finished shirts into this country duty-free using shirting fabrics from any source, U.S. manufacturers continue to pay duties on fabric that the U.S. Congress and government have repeatedly found is no longer made in the U.S. As a result of this unintended duty inversion, the U.S. shirt manufacturing industry has suffered tremendously. The companies that remain in the U.S. produce world-renowned quality products and employ a highly skilled workforce but face duties on fabrics they rely upon while many of their foreign competitors are allowed preferential duty treatment. S. 3344 would help level the playing field, providing tariff relief and helping strengthen U.S. manufacturers, cotton growers and domestic spinners.

Beginning with NAFTA, and repeated in the Caribbean Basin Initiative, the Andean Trade Preference Act, the African Growth and Opportunity Act, and most recently in the DR-CAFTA agreement, Congress has extended generous trade preferences to foreign manufacturers in these countries to import

finished shirts duty-free into the United States with fabric sourced from non-agreement countries. In each case, Congress has found that Grassley/Baucus this fabric, high quality cotton shirting fabric, is not manufactured in the U.S. or in any of the countries under the above agreements. The International Trade Commission and the Department of Commerce has also repeatedly found that this fabric is not available in commercially available quantities in the United States in administrative findings on the fabric when used to produce other apparel items. Buhler Quality Yarns makes the high-end pima cotton yarn for shirting fabric, and we do not know of any production in commercially available quantities of such high end, cotton shirting fabric in the U.S.

S. 3344 provides duty relief to a narrow class of high-end cotton fabric, some of which would need to contain U.S. cotton content, imported into the U.S. for shirt making, and would also re-liquidate about one third of the duties U.S. manufacturers have paid since NAFTA to be used to create a program that would strengthen the U.S. industry, including the manufacturers, spinners of high end yarn, and U.S. long staple (SUPIMA®) cotton growers. We believe the duty re-liquidation provisions of the bill are entirely appropriate to correct a policy that should never have occurred - it was a mistake for our government to have collected these duties. The re-liquidation program will offer an opportunity for our company, and our industry, to regain market shares lost because of our government's trade policies. As mentioned above, CAFTA extended the same duty-free treatment to foreign manufacturers to bring finished shirts into the U.S. In fact, CAFTA went a step further, granting foreign manufacturers duty rebates for shirts entering the U.S. since January 1, 2004. If the United States is going to provide duty refunds for foreign manufacturers, it only makes sense to return duties from U.S. manufacturers that we believe should never have been collected.

S. 3344 will help preserve hundreds of domestic skilled jobs manufacturing dress shirts in Alabama, Pennsylvania, North Carolina, New Jersey, Tennessee and Louisiana, as well as promote employment for yarn spinners in Georgia and pima cotton growers in Texas, Arizona, New Mexico and California.

I urge Senate Finance Committee to include S. 3344 in any miscellaneous trade and tariff and duty suspension legislation that the Committee considers. Thank you for the opportunity to comment on this matter so important to retaining manufacturing jobs in New Jersey.

Sincerely,

Amos Turner, COO

a.turner@individualizedshirts.com

LEONARD R. TARRETO, CPA
Chief Financial Officer
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August 4, 2006

The Honorable Chuck Grassley, Chairman
The Honorable Max Baucus, Ranking Democratic Member
Committee on Finance
United States Senate
Room 219 Dirksen Senate Office Building
Washington DC 20510
Attention: MTB

RE: S. 3344

Dear Chairman Grassley and Senator Baucus:

I am writing in response to the Committee's request for written comments for the record related to duty suspension proposals. Gitman shirts has 200 skilled artisans in a rural area of Pennsylvania making world class men's shirts and our goal is to have this factory twenty years from now, providing skilled employment to Pennsylvanians. In order to assure that, we need your help in the passage of S. 3344, a bill introduced by Senator Specter to provide temporary duty relief for very high end, shirting cotton fabrics for men's shirt manufacturers and to strengthen the industry.

As a result of our trade agreements beginning with NAFTA, a tremendous disadvantage has been placed on U.S. manufacturers of high quality cotton men's and boys' shirts. While foreign makers of such shirts from many countries can import finished shirts into this country duty-free using shirting fabrics from any source, U.S. manufacturers continue to pay duties on fabric that the U.S. Congress and government have repeatedly found is no longer made in the U.S. As a result of this unintended duty inversion, the U.S. shirt manufacturing industry has suffered tremendously. The companies that remain in the U.S. produce world-renowned quality products and employ a highly skilled workforce but face duties on fabrics they rely upon while many of their foreign competitors are allowed preferential duty treatment. S. 3344 would help level the playing field, providing tariff relief and helping strengthen U.S. manufacturers, cotton growers and domestic spinners.

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DR-CAFTA agreement, Congress has extended generous trade preferences to foreign manufacturers in these countries to import finished shirts duty-free into the United States with fabric sourced from non-agreement countries. In each case, Congress has found that this fabric, high quality cotton shirting fabric, is not manufactured in the U.S. or in any of the countries under the above agreements. The International Trade Commission and the Department of Commerce has also repeatedly found that this fabric is not available in commercially available quantities in the United States in administrative findings on the fabric when used to produce other apparel items. Buhler Quality Yarns makes the high-end pima cotton yarn for shirting fabric, and we do not know of any production in commercially available quantities of such high end, cotton shirting fabric in the U.S.

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I urge Senate Finance Committee to include S. 3344 in any miscellaneous trade and tariff and duty suspension legislation that the Committee considers. Thank you for the opportunity to comment on this matter so important to retaining manufacturing jobs in Pennsylvania.

Sincerely,

Leonard R. Tarreto, CPA
Chief Financial Officer
Gitman & Co. / I.A.G.

JOHN MINAHAN
Director of Domestic Shirt Divisions
GITMAN & CO. / I.A.G. (New York Showroom)
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New York, NY 10019

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Fax: 212-581-6980
Email: jminahan@gitmanco.com

August 4, 2006

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The Honorable Max Baucus, Ranking Democratic Member
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United States Senate
Room 219 Dirksen Senate Office Building
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Attention: MTB

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I urge Senate Finance Committee to include S. 3344 in any miscellaneous trade and tariff and duty suspension legislation that the Committee considers. We invite competition from all over the world, as no one makes a better shirt than we do. We ask for a level playing field. Thank you for the opportunity to comment on this matter so important to retaining manufacturing jobs in Pennsylvania.

Sincerely,

John Minahan
Director of Domestic Shirt Divisions
Gitman & Co. / I.A.G. (NY Showroom)

Brooks Brothers
Garland Shirt Company

August 10, 2006

The Honorable Chuck Grassley, Chairman
The Honorable Max Baucus, Ranking Democratic Member
Committee on Finance
United States Senate
Room 219 Dirksen Senate Office Building
Washington DC 20510
Attention: MTB

RE: S. 3344

Dear Chairman Grassley and Senator Baucus:

We are writing in response to the Committee's request for written comments for the record related to duty suspension proposals. Garland Shirt Company, a wholly owned subsidiary of Brooks Brothers, is a United States manufacturer of high quality cotton men's and boys' shirts, located in Garland, North Carolina where we have been producing shirts for over 20 years. We write in support of S. 3344, a bill introduced by Senator Specter to provide temporary duty relief for very high end two-ply shirting cotton fabrics for men's shirt manufacturers and to strengthen the industry.

It is our view, as a result of our trade agreements beginning with NAFTA, a tremendous disadvantage has been placed on United States manufacturers of high quality cotton men's and boys' shirts. While foreign makers of such shirts from many countries can import finished shirts into this country duty-free using two-ply shirting fabrics from any source, United States manufacturers continue to pay duties on fabric that the United States Congress and government have repeatedly found is no longer made in the United States. As a result of this unintended duty inversion, the United States shirt manufacturing industry has suffered tremendously. The companies that remain in the United States produce world-renowned quality products and employ a highly skilled workforce but face duties on fabrics they rely upon, while many of their foreign competitors are allowed preferential duty treatment. S. 3344 would help tremendously to level the playing field, providing tariff relief and helping strengthen United States manufacturers, cotton growers and spinners.

Beginning with NAFTA, and repeated in the Caribbean Basin Initiative, the Andean Trade Preference Act, the African Growth and Opportunity Act, and most recently in the DR-CAFTA agreement, Congress has extended generous trade preferences to foreign manufacturers in these countries to import finished shirts duty-free into the United States with fabric sourced from non-agreement countries. In each case, Congress has found that this fabric, two-ply high quality cotton shirting fabric, is not manufactured in the United States or in any of the countries under the above agreements. The International Trade Commission and the

The Honorable Chuck Grassley, Chairman

August 10, 2006

Page 2


Department of Commerce has also repeatedly found that this fabric is not available in commercially available quantities in the United States in its administrative findings on the fabric.

S. 3344 provides duty relief to a narrow class of high-end two-ply cotton fabric, some of which would need to contain United States cotton content, imported into the United States for shirt making, and would also reliquidate about one third of the duties United States manufactures have paid since NAFTA to be used to create a program that would strengthen the United States industry, including the manufacturers, spinners of high end yarn, and United States long staple (SUPIMA®) cotton growers. We believe this aspect of the bill is entirely appropriate to correct a policy that should never have occurred. As mentioned above, CAFTA extended the same duty-free treatment to foreign manufacturers to bring finished shirts into the United States. In fact, CAFTA went a step further, granting foreign manufacturers duty rebates for shirts entering the United States since January 1, 2004. If the United States is going to provide duty refunds for foreign manufacturers, it only makes sense to return duties from United States manufacturers that we believe should never have been collected.

S. 3344 will help preserve hundreds of domestic skilled jobs manufacturing dress shirts in Alabama, Pennsylvania, North Carolina, New Jersey, Tennessee and Louisiana, as well as promote employment for yarn spinners in Georgia and pima cotton growers in Texas, Arizona, New Mexico and California.

We urge the Committee to include S. 3344 in any miscellaneous trade and tariff and duty suspension legislation that the Committee considers. Thank you for the opportunity to comment on this matter so important to the many employees of Brooks Brothers.

Sincerely,

A handwritten signature in black ink that reads "Bill Sand". The signature is written in a cursive, slightly slanted style.

Bill Sand
Brooks Brothers Garland Shirt Company
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August 11, 2006

The Honorable Charles Grassley, Chairman
The Honorable Max Baucus, Ranking Democratic Member
Committee on Finance
United States Senate
Room 219 Dirksen Senate Office Building
Washington, D.C. 20510

Reference: S. 3344 (Cotton Shirting Duty Relief)

Dear Chairman Grassley and Senator Baucus,

On behalf of the California Cotton Growers Association, whose membership today represents over 98% of California's total cotton production, which includes on average approximately 90% of the U.S. pima cotton production annually and on behalf of the California Cotton Ginners Association whose membership today represents 100% of all cotton ginners in California, I respectfully request your support of S. 3344. This bill was introduced by Senator Spector to provide badly needed duty relief for very high-end, two ply shirting cotton fabrics for men's shirting manufacturers in the U.S. that today are being put at a serious competitive disadvantage because foreign manufacturers can import these types of finished shirts into the U.S. duty free.

California's cotton industry is moving towards pima cotton with approximately 53% of the 2006 plantings devoted to pima cotton and these acres are expected to produce about 90% of the total U.S. pima cotton production. American pima cotton is known for its superior fiber qualities and dependable supplies and is typically used in the high-end fabric markets. The unfairness to the American manufacturers that would use materials made from and/or with our high-quality cotton is of serious concern to us. There are many American high-end shirt makers and manufacturers of high-end cotton components used in the same that could compete once again in this important market and that could use American pima cotton components if not for the preferential duty treatment given foreign competitors by NAFTA and now CAFTA on these high-end shirting products. Many of these manufacturers are world-renowned for their high quality products and highly skilled and dependable workforce, but unfortunately have been put in a precarious and non-competitive position by these agreements.

The most recent CAFTA extended the same provisions of NAFTA by allowing the continued duty free treatment to foreign manufacturers to bring finished shirts, made of American cotton or not, into the U.S.. To add insult to injury, CAFTA went one step further, granting foreign manufacturers duty rebates for shirts entering U.S. since January 1, 2004. If the United States is going to provide duty refunds to foreign manufacturers, then it only makes sense to return duties from U.S. manufacturers.

S. 3344 will return fairness and balance to this process by returning approximately one third of the duties paid by U.S. manufacturers since NAFTA. It will help preserve hundreds of domestic and highly skilled jobs in making high-end dress shirts in many states from Pennsylvania to Louisiana. It will promote stability in employment for yarn spinners in Georgia that are suffering from the consequences of these foreign manufacturing preferences in our trade agreement. And lastly, cotton growers in the American pima growing states, which includes Texas, New Mexico, Arizona and California, will be able to promote and build on once again, a "Buy American" program for the pima growers of America under the auspices of their voluntary dues supported advertising and promotion association known as Supima®. The ITC and Department of Commerce has repeatedly found that the components to produce these products are not available in commercially viable quantities in U.S. because of the attractive competitive advantages given foreign manufacturers, which pulls the supply out of the U.S.. Again, S. 3344 could once again allow for a commercially viable quantity of these products to be produced in the U.S., with American Pima cotton grown by American Pima growers.

I urge your consideration and support of S. 3344 and would respectfully request that S. 3344 be included in any miscellaneous trade, tariff and/or duty suspension legislation the Committee considers.

Sincerely,

A handwritten signature in black ink, appearing to read "Earl P. Williams", written over a horizontal line.

Earl P. Williams
President/CEO
Earl@ccgga.org



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fine count ring spun combed SUPIMA® cotton yarns

August 28, 2006
our ref. / bi

The Honorable Chuck Grassley, Chairman
The Honorable Max Baucus, Ranking Democratic
Member
Committee on Finance
United States Senate
Room 219 Dirksen Senate Office Building
Washington DC 20510
Attention: MTB

Ref.: S. 3344

Dear Chairman Grassley and Senator Baucus:

I am writing in response to the Committee's request for written comments for the record related to duty suspension proposals. Buhler Quality Yarns Corporation is a Georgia-based, U.S. spinner of high quality, combed and ring spun, SUPIMA® cotton yarns; the largest such spinner in the U.S. I write in support of S. 3344, a bill introduced by Senator Specter to provide temporary duty relief for very high end, shirting cotton fabrics for men's shirt manufacturers and to strengthen the industry.

As a result of our trade agreements beginning with NAFTA, a tremendous disadvantage has been placed on U.S. manufacturers of high quality cotton men's and boys' shirts. While foreign makers of such shirts from many countries can import finished shirts into this country duty-free using shirting fabrics from any source, U.S. manufacturers continue to pay duties on fabric that the U.S. Congress and government have repeatedly found is no longer made in the U.S. As a result of this unintended duty inversion, the U.S. shirt manufacturing industry has suffered tremendously. The companies that remain in the U.S. produce world-renowned quality products and employ a highly skilled workforce but face duties on fabrics they rely upon while many of their foreign competitors are allowed preferential duty treatment. S. 3344 would help level the playing field, providing tariff relief and helping strengthen U.S. manufacturers, cotton growers and domestic spinners such as Buhler Quality Yarns, which are exporting their domestic made pima yarns for fabric making. Those fabrics are then imported by the mentioned shirting manufacturers with duty levied upon entry into the US, which discriminates not only those companies importing such fabrics, but also Buhler Quality Yarns as the manufacturer of the yarns used in such fabric.

Beginning with NAFTA, and repeated in the Caribbean Basin Initiative, the Andean Trade Preference Act, the African Growth and Opportunity Act, and most recently in the DR-CAFTA agreement, Congress has extended generous trade preferences to foreign manufacturers in these countries to import finished shirts duty-free into the United States with fabric sourced from non-agreement countries. In each case, Congress has found that this fabric, high quality cotton shirting fabric, is not manufactured in the U.S. or in any of the countries under the above agreements. The International Trade Commission and the Department of Commerce has also repeatedly found that this fabric is not available in commercially available quantities in the United States in administrative findings on the fabric when used to produce other apparel items. Buhler Quality Yarns makes the high-end pima cotton yarn for shirting fabric, and we do not know of any production in commercially available quantities of such high end, cotton shirting fabric in the U.S.

S. 3344 provides duty relief to a narrow class of high-end cotton fabric, some of which would need to contain U.S. cotton content, imported into the U.S. for shirt making, and would also re-liquidate about one third of the duties U.S. manufacturers have paid since NAFTA to be used to create a program that would strengthen the U.S. industry, including the manufacturers, spinners of high end yarn, and U.S. long staple (SUPIMA®) cotton growers. As the largest U.S. spinner of these yarns, we would expect this legislation would increase the demand for yarn with U.S. pima cotton content. We believe the duty re-liquidation aspect of the bill is entirely appropriate to correct a policy that should never have occurred. As mentioned above, CAFTA extended the same duty-free treatment to foreign manufacturers to bring finished shirts into the U.S. In fact, CAFTA went a step further, granting foreign manufacturers duty rebates for shirts entering the U.S. since January 1, 2004. If the United States is going to provide duty refunds for foreign manufacturers, it only makes sense to return duties from U.S. manufacturers that we believe should never have been collected.

S. 3344 will help preserve hundreds of domestic skilled jobs manufacturing dress shirts in Alabama, Pennsylvania, North Carolina, New Jersey, Tennessee and Louisiana, as well as promote employment for yarn spinners in Georgia and pima cotton growers in Texas, Arizona, New Mexico and California.

I urge the Senate Finance Committee to include S. 3344 in any miscellaneous trade and tariff and duty suspension legislation that the Committee considers. Thank you for the opportunity to comment on this matter so important to the 135 employees of Buhler Quality Yarns Corporation.

With best regards, yours sincerely
Buhler Quality Yarns Corporation

W. Bieri, President

e-mail: wbieri@buhleryarns.com
phone: (706) 367 3900 (direct)



August 11, 2006

Senator Charles Grassley, Chairman
Committee on Finance
U.S. Senate
219 Dirksen Senate Office Building
Washington, DC, 20510
E-mail: mtb2006@finance-rep.senate.gov

REF: Request for Comments on Miscellaneous Tariff Measures (July 11, 2006 Press Release)

Dear Chairman Grassley:

On behalf of the American Apparel and Footwear Association – the national trade association of the apparel and footwear industries, and their suppliers – I am writing to express strong support for the following bills identified in the subject press release.

S 3080, S 3124, S 3198, S 2833, S 2834, S 2835, S2836, S 2837, S 2841, S 2842, S 2843, S 2844, S 2845, S2846, S 2848, S 3124, S 3477, S 3571, S 3572, S 3573, S3574, S3575, S3576, S 3669, S 3670, S 3671, S 3672, S 3673, S3674, S 3735, S 3736 – Duty suspensions with respect to various footwear articles.

Comment. AAFA strongly supports these provisions. We are not aware of any domestic production of any of these footwear articles. Moreover, in the few cases where these bills cover the 17 footwear items that the Rubber & Plastics Footwear Manufacturers Association (RPFMA) identify as still being manufactured in the United States, the measures were crafted and refined, with the assistance of RPFMA and domestic industry, to ensure that they do not affect any domestic production of footwear.

S 3123, S 3125, S 3126, S 3127, S. 3393, S. 3394, S. 3396, S. 3397, S. 3400, S. 3401, S.3402, S. 3403, S 3493, S 3494 – Duty suspensions with respect to ski, snowboard and other water-resistant pants (i.e. performance outerwear pants) and bills to remove such pants from any sort of U.S. import quotas.

Comment. AAFA strongly supports these provisions. AAFA was involved in the development of these pieces of legislation. There is no domestic production of performance outerwear pants. Therefore, subjecting imports of such pants to duties or quotas provides no benefits to U.S. manufacturers while subjecting U.S. companies and U.S. consumers to additional costs.

S 3241/S 3242 – Two bills to provide duty suspensions with respect to various backpacks.

Comment. AAFA strongly supports these provisions. We are not aware of any domestic production of any of these backpacks.

S. 1954 – A bill to amend the General Notes of the HTS to give products imported from U.S. insular possessions the same treatment as products imported from FTA countries.

Comment: AAFA strongly supports this legislation. We have previously communicated to the Committee our strong support for this measure, and our desire to see this bill included in the miscellaneous tariff bill.

S. 738/S. 3344 – Bills to provide suspension of duty for certain cotton shirting fabrics.

Comment: AAFA strongly supports this legislation. Our association supported an earlier version of this legislation in the 108th Congress. This legislation would result in duty elimination for cotton fabrics that are already designated in short supply under various trade preference programs because these fabrics are unavailable in the United States and in the preference countries. Given that finished shirts may enter duty free using these fabrics, we believe it is also appropriate to permit the fabrics themselves to enter duty free. Thus, U.S. domestic manufacturers of shirts will be able to enjoy equal access to those same high quality fabrics that foreign-based manufacturers enjoy.

S. 3164 - A bill to extend trade benefits to certain tents imported into the United States.

Comment. AAFA strongly supports this provision. This legislation relates to certain camping tents, which are not made in the United States. Moreover, similar but slightly smaller tents, differentiated only by the fact that they are classified as “backpacking” tents, already enjoy duty free treatment. This provision would correct that anomaly.

S. 3051,3052, 3053, and 3054 - Bills to provide suspension of duty for certain fibers.

Comment. AAFA strongly supports these provisions. Each of these fibers is a unique, innovative product, which is not available in the United States. Therefore, subjecting imports of the subject fibers to duties or quotas provides no benefits to U.S. manufacturers while subjecting U.S. companies and U.S. consumers to additional costs.

In addition, we note the inclusion of a number of other provisions relating to various yarns, fabrics and fibers. While we are not taking a position on any of these provisions we would suggest that reduction in duties in those articles is more likely to sustain U.S. jobs by providing U.S. manufacturers access to foreign inputs when those inputs are no longer available in the United States. Moreover, inasmuch as many free trade agreements now contain yarn and/or fiber forward principles, enactment of such provisions may also facilitate proper findings of short supply for those programs, which would also support U.S. jobs dependent on those production-sharing relationships.

Finally, we have not commented on bills that were included in the trade provisions section of the HR 4 – the Pension Protection Act of 2006.

Please contact me should you require additional information on these or other provisions.

Respectfully submitted,



Stephen Lamar
Senior Vice President



August 4, 2006

The Honorable Chuck Grassley, Chairman
The Honorable Max Baucus, Ranking Democratic Member
Committee on Finance
United States Senate
Room 219 Dirksen Senate Office Building
Washington DC 20510

Attention: MTB

RE: S. 3344

Dear Chairman Grassley and Senator Baucus:

We are writing in response to the Committee's request for written comments for the record related to duty suspension proposals. The Supima organization represents premium American Pima cotton growers in four southwestern states, California, Arizona, New Mexico and Texas. American Pima cotton is known for its exceptional strength, uniformity and quality. Nationwide, American Pima cotton growers produce over \$445 million worth of Pima cotton.

We write in support of S. 3344, a bill introduced by Senator Specter to provide temporary duty relief for very high-end, two-ply shirting cotton fabrics for men's shirt manufacturers and to strengthen the industry, including SUPIMA® cotton growers.

As a result of our trade agreements beginning with NAFTA, a tremendous disadvantage has been placed on U.S. manufacturers of high quality cotton men's and boys' shirts. While foreign makers of such shirts from many countries can import finished shirts into this country duty-free using two-ply shirting fabrics from any source, U.S. manufacturers continue to pay duties on fabric that the U.S. Congress and government have repeatedly found is no longer made in the U.S. As a result of this unintended duty inversion, the U.S. shirt manufacturing industry has suffered tremendously. The companies that remain in the U.S. produce world-renowned quality products and employ a highly skilled workforce, but face duties on fabrics they rely upon while many of their foreign competitors are allowed preferential duty treatment. S. 3344 would help level the playing field, providing tariff relief and helping strengthen U.S. manufacturers, cotton growers and spinners.

Beginning with NAFTA, and repeated in the Caribbean Basin Initiative, the Andean Trade Preference Act, the African Growth and Opportunity Act, and most recently in the

DR-CAFTA agreement, Congress has extended generous trade preferences to foreign manufacturers in these countries to import finished shirts duty-free into the United States with fabric sourced from non-agreement countries. In each case, Congress has found that this fabric, two-ply high quality cotton shirting fabric, is not manufactured in the U.S. or in any of the countries under the above agreements. The International Trade Commission and the Department of Commerce has also repeatedly found that this fabric is not available in commercially available quantities in the United States in administrative findings on the fabric when used to produce other apparel items.

S. 3344 provides duty relief to a narrow class of high-end, two-ply cotton shirting fabric, some of which would need to contain U.S. Pima cotton content, imported into the U.S. for shirt making. The bill would also reliquidate about one third of the duties U.S. manufacturers have paid since NAFTA to be used to create a program that would strengthen the U.S. industry, including the manufacturers, spinners of high-end yarn, and American Pima cotton growers. We expect to implement a 'Buy American' program for SUPIMA® cotton, and believe this aspect of the bill is entirely appropriate to correct a policy that should never have occurred. As mentioned above, CAFTA extended the same duty-free treatment to foreign manufacturers to bring finished shirts into the U.S. In fact, CAFTA went a step further, granting foreign manufacturers duty rebates for shirts entering the U.S. since January 1, 2004. If the United States is going to provide duty refunds for foreign manufacturers, it only makes sense to return duties from U.S. manufacturers that we believe should never have been collected.

S. 3344 will help preserve hundreds of domestic skilled jobs manufacturing dress shirts in Alabama, Pennsylvania, North Carolina, New Jersey, Tennessee and Louisiana, as well as promote employment for yarn spinners in Georgia and American Pima cotton growers in Texas, Arizona, New Mexico and California.

We urge the Committee to include S. 3344 in any miscellaneous trade and tariff and duty suspension legislation that the Committee considers. Thank you for the opportunity to comment on this matter so important to the many growers of American Pima cotton in the United States.

Sincerely,



Jesse W. Curlee,
President

JWC:nb