

HOBBY LOBBY®

December 2, 2009

The Honorable Max Baucus
Chairman
Senate Finance Committee
219 Senate Dirksen Office Building
Washington, DC 20510

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

Dear Chairman Baucus and Ranking Member Grassley:

Thank you for giving us the opportunity to comment on the recently introduced duty suspension bills. I am writing in support of the following tariff measures related to artificial flowers currently before your Committee for inclusion in the next miscellaneous tariff bill. They are:

- S. 2082 Floral Sprays; S. 2083 Swags; S. 2084 Wreaths; introduced by Senator Inhofe
- S. 2599 Single-species Bushes; S. 2600 Multi-species Bushes; introduced by Senator Hutchison
- S. 2465 Arrangements; S. 2466 Floral Stems; introduced by Senator Cornyn
- S. 2370 Clips; S. 2371 Picks; S. 2372 Candle Rings; introduced by Senator Voinovich

The above measures cover a variety of artificial flowers used by consumers for many purposes. Currently, there are no domestic producers of these artificial flowers, and therefore my company must use imported products to meet the demand of our customers.

The Tax Relief and Health Care Act of 2006, Public Law 109-432, provided a three-year duty suspension on all "artificial flowers" of man-made fibers. A broad category of articles including all categories mentioned above, were included in this duty suspension, which is set to expire on December 31, 2009.

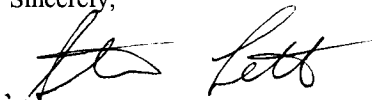
The duty suspension/reduction contained in the above measures is critical to our company. We along with many other retailers have relied on this duty suspension in order to provide competitive pricing for a variety of diverse products. Some of the specific distinct articles that enter the U.S. under this general tariff category are:

- floral stems used in vases, containers, bouquets, corsages and other uses;
- bushes for outdoor decorations, flower beds or grave decorations;
- wreaths for indoor or outdoor use on a door or wall;
- pre-made flowering arrangements used as an interior decoration or given as a gift; and
- picks, candle rings and clips used to decorate larger items, clothing, tables, and candle bases.

Now is not the time to impose a significant cost increase to consumers by ending the duty suspension of these products and therefore raising their prices. Congress should extend duty relief for each of the categories contained in these measures.

Hobby Lobby encourages the Committee to include these measures in the miscellaneous tariff bill. Should you need any further information concerning this matter, please do not hesitate to contact me. Thank you again for the opportunity to comment. I look forward to a speedy conclusion to this process.

Sincerely,



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