

**September 6, 2018**

The Honorable Robert Lighthizer  
U.S. Trade Representative  
Office of the U.S. Trade Representative  
Executive Office of the President  
600 17<sup>th</sup> Street, NW  
Washington, DC 20006

Post-Hearing Comments on Proposed Determination of Action Pursuant to Section 301: China's Acts, Policies, and Practices Related to Technology Transfer, Intellectual Property, and Innovation (**Docket Number: USTR-2018-0026**)

Dear Mr. Ambassador:

We are writing to express our very strong opposition to proposals to impose a 10% to 25% tax on consumer and commercial products, such as textiles and fabrics, clothing, shoes, home goods, headwear, accessories, sporting goods, children's products, furniture, and travel goods from China.

Some of these items were proposed by the Administration in Tranche 3. Others have been proposed to be added to the proposed list for taxation by outside groups.

We support holding our trading partners accountable and using targeted trade remedies against intellectual property theft and other proven trade violations. However, further taxing legitimately traded consumer and commercial products is not the solution. Imposing additional tariffs on U.S. imports of these products from China would disproportionately hurt U.S. consumers, U.S. workers, and U.S. companies. These tariffs are paid by U.S. companies and ultimately U.S. consumers. These tariffs are not paid by Chinese exporters.

We cannot simply shift our supply chains outside of China without massive disruption and cost increases due to materials availability, quality, compliance, and capacity in other countries. Moreover, because China accounts for such a large percentage of imports for consumption or further manufacturing, any additional tariffs would likely translate into added costs and price increases in the United States.

Millions of U.S. jobs in our industry's global value chains – including those in research and design, supply chain, manufacturing, compliance, logistics, and retail – would be put at risk if a new 10% or 25% tax were imposed, due to fewer sales, less investment, and cost increases throughout U.S. supply chains. Such an outcome would undermine strong economic growth at a time when unemployment is falling. It would also surely not be consistent with the Administration's stated Section 301 algorithm for avoiding U.S. economic damage, including harm to U.S. consumers.

At a time when we are working to expand U.S. jobs and provide affordable options for American consumers, new taxes on consumer and commercial products that touch every American are not the answer.

We urge you to ensure that these products are excluded from any final Section 301 product tariff lists.

Thank you for your consideration of our views.

Sincerely,

|   |                                      |
|---|--------------------------------------|
| 13 Rattles, Inc.                            | Black Halo                           |
| 3.1 Phillip Lim                             | Boardriders                          |
| 47 Brand LLC                                | BOGS                                 |
| 5 Star Apparel LLC                          | Bokara Rug Company Inc.              |
| A.L.C.                                      | Boombah                              |
| AACCK LLC                                   | Bueno of California                  |
| Abercrombie & Fitch Co.                     | Byer California                      |
| ABG Accessories, Inc.                       | Caleres                              |
| Academy Sports + Outdoors                   | California Luggage                   |
| Accessory Innovations                       | Cap America, Inc.                    |
| adidas America, Inc.                        | Capel Incorporated                   |
| Aerosoles                                   | Carlos by Carlos Santana             |
| AIA / Colorado Advertising Specialties, Inc | Carter's, Inc.                       |
| Alexander Wang                              | Cascade Maverik Lacrosse LLC         |
| Alice and Olivia by Stacey Bendet           | Cat Footwear                         |
| Allen Edmonds                               | Chaco                                |
| Allstar Marketing Group, LLC                | Clarisse, Inc.                       |
| Alster, Inc.                                | Clarks                               |
| American Eagle                              | Clipper Corporation/Lone Oak Apparel |
| American Sale                               | Cobra PUMA Golf                      |
| American Textile Company                    | Collection XIIX, LTD                 |
| Ariat International                         | Columbia Sportswear Company          |
| Ascena Retail Group, Inc.                   | Concept One Accessories              |
| Ballet Group Inc.                           | Converse                             |
| Bashian Bros.                               | Couristan                            |
| Bates                                       | Crate and Barrel                     |
| Bauer Hockey LLC                            | Crocs                                |
| Beall's, Inc.                               | DAI Holding                          |
| Belk, Inc                                   | David's Bridal, Inc.                 |
| Big Agnes                                   | Dearfoams                            |
| Big Lots Stores                             | Deer Stags Concepts                  |
| Bigston Shoes                               | Delta Enterprise Corp.               |
| Black Diamond Equipment                     | Derek Lam International, LLC         |

Design Go  
Diamond Sports  
DICK'S Sporting Goods, Inc  
Diversitex Inc.  
Dolce Vita  
Dr. Scholls Shoes  
Dream Duffel, LLC  
Dreamwear Inc  
DSW, Inc.  
E. S. Originals Inc.  
Easton Diamond Sports LLC  
Eddie Bauer LLC  
Edison's Harounian Imports  
Elan Polo International  
Elbeco Incorporated  
Elite Apparel Source  
Elite Tuxedo  
Essex Mfg., Inc.  
Famous Footwear  
Faviana International, Inc.  
Feizy Import & Export Co  
FGX International  
Fila, Inc.  
Florsheim  
Flying Circle and Mint  
Foot Petals  
Frank's Uniforms Inc.  
G.A. Gertmenian & Sons  
Gap, Inc.  
Genesco  
Gina Concepts LLC  
Gina Group LLC  
Girlfriend Gear  
GMA Accessories Inc.  
Gold Medal International  
GoldBug  
Golden Touch Holdings, Inc.  
Hallmark Cards, Inc.  
Hamburger Woolen Company, Inc.  
Hammit Los Angeles  
Harley Davidson Footwear  
Harry J. Rashti & Co. Inc.  
Havertys Furniture Companies, Inc.  
Haydayway, LLC

Heritage Travelware  
Hobby Lobby Stores, Inc.  
Home Expressions  
Hontus, Ltd.  
Hush Puppies  
Hytest  
IKEA North America Services, LLC  
IMNY by Isaac Mizrahi  
Import Packaging  
Itasca Footwear  
J. Crew Group  
J. Renee'  
Jaclyn Apparel, LLC  
Jaclyn Bonnie International, LLC  
Jaipur Living  
JCPenney  
JGR Copa LLC  
Jo-Ann Stores, LLC.  
Jockey International, Inc.  
Johnston & Murphy  
Journeys  
Kahn Lucas  
Kaleen  
Karen Kane Inc.  
Karman Inc  
Kas Oriental Rugs Inc  
Keds  
Kingport Trading LLC  
Kobi Halperin  
Kohl's Department Stores, Inc.  
Komar  
KÜHL USA  
L.C. Industries, Inc. (Lewis N. Clark)  
L.L.Bean  
La Femme Fashion, Inc.  
Leonard Sloan & Assoc., Inc.  
Levi Strauss & Co.  
LifeGear Design, Inc  
Livingston International, Inc.  
Loeffler Randall Inc.  
LollyZip, LLC  
Loloi Rugs  
LT Apparel Group  
Luenthai USA

Luggage Shop of Lubbock  
M. Hidary & Company Inc.  
Mac Swed, Inc.  
Macy's, Inc.  
Mamiye Brothers, Inc.  
McCrary International LLC.  
Meijer  
Merchsource LLC  
Merrell  
MGF Sourcing  
Michael Kors  
MinkeeBlue  
Minnetonka Moccasin  
Mocean Holding Company, LLC  
Momeni Inc.  
Mon Cheri Bridals  
Mondani  
Mundi Westport Group  
MZ Wallace, Inc  
Narciso Rodriguez  
Natori Company  
NEMO Equipment  
New Balance Athletics, Inc.  
New Era  
New York Accessory Group, Inc  
NIKE, Inc.  
Nourison Industries  
Nu\*Crisp Image Apparel  
Nunn Bush  
Occasion Brands, LLC  
Ocean State Jobbers, Inc  
Off Broadway Shoe Warehouse  
Olympia International, Inc.  
One Jeanswear Group Inc.  
Outdoor Cap Company, Inc.  
Oved Apparel Corp LLC  
Oxford Industries, Inc.  
P.F. Pettibone & Company  
Pacific Sunwear of California, LLC  
Park & Sun Sports  
Patricia Nash Designs  
Payless ShoeSource  
PEARL iZUMi  
Perry Ellis International

Petco Animal Supplies, Inc.  
PetSmart  
Precision Custom Coatings  
Primaloft  
Pukka Inc.  
Puma North America  
PVH Corp.  
R.G. Barry Brands  
Rachel Roy  
Rack Room Shoes  
Randa Accessories  
Rawlings Sporting Goods  
Rebecca Minkoff LLC.  
Renaissance Imports  
Renfro Corporation  
Restaurant Services, Inc.  
Ricardo Beverly Hills  
Richardson Sports, Inc.  
Riddell Inc.  
Rip-It Sports  
Rite Choice Uniforms, Inc.  
Romag Fasteners Inc.  
Rome Fastener Corporation  
Ross Stores  
rue21  
S Thetix Home  
SA&E International Bags and Accessories  
LLC  
Safavieh  
Salewa North America  
SanMar Corporation.  
Saucony  
Schutt Sports  
Schwartz & Benjamin  
Scott Adam Designs, Inc.  
SG Companies  
Shoe Carnival  
Simms Fishing Products  
Skechers  
Snowden Brothers  
Spanx, Inc.  
Sperry  
Sportsman Cap & Bag  
Stage Stores, Inc.

STC-QST, LLC  
Steve Madden, Ltd.  
Storm Products, Inc  
Stowe Mercantile  
Stride Rite  
Strikeforce Bowling LLC  
Sttelli, LLC  
Südwohle Group  
Surya  
Swatfame, Inc.  
Sweet Little Things  
SYNERGIES WORLDWIDE, USA.  
Talking Tables Inc  
Tapestry  
Taylor's Leatherwear, Inc.  
The Bottle Crew  
The Bradford Group  
The Burton Company  
The Echo Design Group, Inc.  
The Gem Group, Inc.  
The Michaels Companies, Inc.  
The Savvy Traveler, Inc  
The Talbots, Inc.  
THEORY, INC  
Topline Footwear  
Topsville, LLC  
Traveler's Choice

Travel-Light, Inc.  
Travelpro Group Holdings  
TTI Global Resources  
Under Armour  
United Legwear & Apparel Co  
United Sports Brands  
United States Luggage Company, LLC.  
US Ring, LLC  
USPA Accessories, LLC  
Val D'or Apparel, LLC  
Velvet Heart Clothing  
Vera Bradley Designs, Inc.  
VF Corporation  
Vibram Corporation  
Vivacity Sportswear  
Walmart  
Weinbrenner Shoe Company  
Weyco Group  
Williams-Sonoma, Inc.  
Wolf Manufacturing  
Wolverine Worldwide  
Wrapsody Gifts, LLC  
Xenith, LLC  
XIIX  
Zero Halliburton