

October 24, 2008

The Honorable W. Ralph Basham
Commissioner
U.S. Customs and Border Protection
1300 Pennsylvania Ave, N.W.
Washington, DC 20229

Subject: Docket Number USCBP-2008-0062

Dear Commissioner Basham:

The undersigned companies and organizations are writing to express their support for Customs and Border Protection's (CBP) decision to withdraw its notice of proposed interpretation related to the customs valuation method known as the First Sale Rule.

On August 25, 2008, CBP published an interim rule and solicitation of comments regarding implementation of certain First Sale data collection provisions related to the *Food, Conservation, and Energy Act of 2008* (Farm Bill).¹ In this Notice, CBP stated that it was withdrawing its January 24, 2008 Federal Register notice of proposed interpretation, which would have eliminated the First Sale Rule.

CBP's withdrawal of this proposed interpretation is strongly supported by the undersigned. Moreover, we strongly urge that CBP refrain from any further efforts to weaken the First Sale rule.

The use of the First Sale Rule has been upheld numerous times over the last twenty years of judicial decisions by both trial and appellate courts as well as by scores of CBP's administrative ruling letters. Furthermore, the First Sale Rule is an important tool in today's global economy that many companies use to maintain competitiveness and provide consumers access to competitively priced goods, which in the current financial climate is a winning combination.

¹ * *First Sale Declaration Requirement*, 73 Fed. Reg. 49939 (interim rule August 25, 2008) (to be codified at 19 C.F.R. pt. 141).

We believe withdrawal of the proposed interpretation is the legally correct decision.

Sincerely,

A.H. Schreiber Co. Inc.
A.N. Deringer, Inc.
Abercrombie & Fitch
American & Efird, Inc
American Apparel & Footwear Association
(AAFA)
American Institute for International Steel
AMT - The Association for Manufacturing
Technology
Ann Taylor, Inc
Best Buy Co., Inc.
Biflex
Boscov's Department Stores, LLC
Carole Hochman Design Group
Charming Shoppes, Inc.
Cheese Importers Association of America,
Inc
Chico's FAS, Inc.
Coalition of New England Companies for
Trade (CONNECT)
Columbia River Customs Brokers and
Forwarders Association
Custom Brokers & Forwarders Association
of Northern California
Customs and International Trade Bar
Association
Customs Brokers & Int'l Freight Forwarders
Association of Washington State
Distilled Spirits Council of the U.S.
(DISCUS)
Emergency Committee for American Trade
(ECAT)
GEAR for Sports, Inc.
Gemini Shippers Association
Haggar Clothing Co
Hanro USA
INDA, Association of the Nonwoven Fabrics
Industry
JCPenney Company, Inc.
Jockey International, Inc.
Joint Industry Group (JIG)

Lands' End, Inc.
Levi Strauss & Co.
Liz Claiborne, Inc.
Los Angeles Customs & Freight Brokers
Association
Macy's, Inc.
National Association of Manufacturers
(NAM)
National Retail Federation (NRF)
The Neiman Marcus Group, Inc
Neville Peterson LLP
Nike Inc
Outdoor Industry Association (OIA)
Oxford Industries, Inc.
Pacific Coast Council of Customs Brokers
and Freight Forwarders
Perry Ellis International
Phillips-Van Heusen Corporation
Renfro Corporation
Retail Industry Leaders Association (RILA)
Rocky Brands, Inc.
Russell-Newman
San Diego District Customs Brokers
Association
Sandler Travis and Rosenberg
Secondary Materials and Recycled Textiles
Association (SMART).
Stein Shostak Shostak Pollack & O'Hara
Target
Tommy Bahama Group
Toy Industry Association (TIA)
Travel Goods Association (TGA)
U.S. Association of Importers of Textiles and
Apparel (USA-ITA)
U.S. Chamber of Commerce
Under Armour
VF Corporation
VF Outdoor, Inc.
Warnaco, Inc.
Williams Mullen