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**Mary J. Huwaldt**  
Deputy General Counsel,  
Business & IP

December 3, 2009

Senate Finance Committee  
219 Dirksen Senate Office Building  
Washington, DC, 20510  
ATTN: MTB

Re: Senate Miscellaneous Tariff Bills: S. 1878, S. 1879, S. 1979, S. 1980

Dear Chairman Baucus and Ranking Member Grassley:

Per your Committee's request on November 2, 2009, I am writing on behalf of Armstrong Building Products to express our support for S. 1878, S. 1879, S. 1979 and S. 1980.

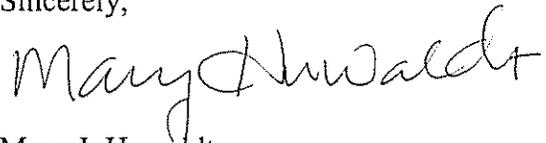
Armstrong Building Products is a division of Armstrong World Industries, Inc and is a worldwide leader in the manufacture and distribution of acoustical ceiling and suspension systems, primarily for commercial applications. Armstrong owns and operates seven North American ceilings plants.

Regarding the four bills sponsored by Senator Casey, we strongly support their inclusion in the Miscellaneous Tariffs Bill (MTB). In total, these bills would provide and/or extend temporary duty-free treatment for different kinds of fiberglass sheets used to make ceiling tile and flooring substrate as well as amending and extending an existing provision for certain fiberboard core and laminate boards and panels. These bills would benefit a myriad of domestic companies, countless American consumers and faces no domestic manufacturing competition.

<b>S. 1878</b>	<b>H.R. 4687</b>	Thin fiberglass sheets (MTB Renewal – Duty Suspension)
<b>S. 1879</b>	<b>H.R. 3392</b>	Fiberboard core and laminate boards and panels (MTB Amendment and Renewal – Duty Suspension)
<b>S. 1979</b>	<b>No Number</b>	Fiberglass sheets used to make ceiling tiles (New MTB – Duty Suspension)
<b>S. 1980</b>	<b>No Number</b>	Fiberglass sheets used to make flooring substrate (New MTB – Duty Suspension)

The current economic situation makes it imperative for these bills to be approved in Congress. More than ever, our customers will continue expecting high quality products at affordable prices. Approval of these miscellaneous tariff bills will ensure their expectations are fulfilled. If you have any questions or comments, please contact me at 717-396-2886.

Sincerely,

A handwritten signature in cursive script that reads "Mary J. Huwaldt". The signature is written in black ink and is positioned above the printed name.

Mary J. Huwaldt