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November 17, 2009

The Honorable Max Baucus
Chairman
Senate Committee on Finance
219 Dirksen Senate Office Building
Washington, D.C. 20510

The Honorable Charles E. Grassley
Ranking Member
Senate Committee on Finance
219 Dirksen Senate Office Building
Washington, D.C. 20510

Re: Comments And Opposition To Miscellaneous Tariff Bill S. 2217

Dear Chairman Baucus and Ranking Member Grassley:

We are submitting this letter in response to your solicitation of comments on miscellaneous tariff bills. On behalf of Regal Ware, Inc. (Regal Ware), a 60-year-old, family-owned manufacturer of stainless steel cookware headquartered in Kewaskum, Wisconsin, we respectfully oppose the tariff relief proposed by S. 2217. Regal Ware employs 479 people in Kewaskum and West Bend, Wisconsin, as well as in Arlington, Texas, 334 of whom are represented by the United Steelworkers of America, USW Local 850.

S. 2217 seeks to reliquidate entries of stainless steel cookware from the Republic of Korea (Korea) for which antidumping duties have already been paid and for which the 90-day period during which an administrative protest could be filed has expired. Indeed, some of the entries at issue were made over ten years ago.

Although mistakes sometimes occur in the liquidation of customs entries and assessment of antidumping and countervailing duties, Regal Ware is unaware of any mistakes in liquidation that may have occurred with respect to the antidumping and countervailing duty orders on stainless steel cookware from Korea. Providing refunds for alleged mistakes years later, however, serves no legitimate policy objective. The result would be to give a specific importer of Korean cookware an unfair advantage over its U.S. competitors, such as Regal Ware. The U.S. International Trade Commission (ITC) found that Regal Ware and other domestic producers of stainless steel cookware suffered material injury by reason of imports from Korea in 1987. The ITC has twice determined, pursuant to sunset reviews in 2000 and 2005, that the antidumping and countervailing duty orders on imports from Korea should be continued because revocation would be likely to lead to a continuation or recurrence of material injury to the

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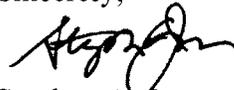
domestic industry. Additionally, for over twenty years, the U.S. Department of Commerce has found that dumping and countervailable subsidies continue to exist with regard to imports of top-of-the-stove stainless steel cookware from Korea. Clear and well-known rules govern trade in merchandise covered by antidumping and countervailing duty orders, and there is no need for additional, importer-specific legislation to regulate this trade.

The customs statutes enacted by Congress and the customs regulations implemented by U.S. Customs and Border Protection ("CBP") also provide clear rules for correcting mistakes made during entry and liquidation. Presumably, if these rules had been followed, and if CBP had agreed that errors were made in liquidating the entries at issue, legislation would not be necessary. Enacting legislation that ignores the rules that apply to all importers in order to favor a specific importer would undermine the legitimacy and predictability of our country's customs laws.

Finally, it is Regal Ware's understanding that the consistent policy of both the House and Senate over the years has been not to include controversial provisions in miscellaneous tariff bills. As discussed above, S. 2217 is controversial because it would provide extraordinary and inappropriate relief for one importer that apparently did not properly follow the clear-cut customs procedures for addressing errors in liquidation. Therefore, enactment of this bill would provide an unfair advantage to the importer of foreign goods that are subject to antidumping and countervailing duties, to the detriment of U.S. manufacturers such as Regal Ware. Accordingly, we respectfully ask that you take no action on S. 2217.

On behalf of Regal Ware, we thank you for the opportunity to comment on this bill. If you have any questions, please contact me at (202) 626-2950.

Sincerely,



Stephen A. Jones

Counsel to Regal Ware, Inc.

cc: The Honorable Sander Levin
Chairman, Subcommittee on Trade
House Committee on Ways and Means
United States House of Representatives

The Honorable Kevin Brady
Ranking Member, Subcommittee on Trade
House Committee on Ways and Means
United States House of Representatives

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Daniel Baldwin
Assistant Commissioner, International Trade
U.S. Customs and Border Protection

Luis Jimenez
Assistant U.S. Trade Representative for Congressional Affairs
Office of the U.S. Trade Representative, Executive Office of the President

Ronald Lorentzen
Acting Assistant Secretary, Import Administration
U.S. Department of Commerce