

**Statement by Mattel, Inc. to the
Senate Finance Committee Supporting
the Duty Suspension Bill for
Certain Children's Products (S. 2245)**

December 4, 2009

This statement is submitted by Mattel, Inc. in connection with the Finance Committee's November 2, 2009 request for public comment regarding certain miscellaneous tariff measures introduced in the Senate during the 111th Congress. Mattel wishes to express its strong support for S. 2245, introduced by Sen. Dianne Feinstein on October 29, which would extend the existing duty suspension on certain children's products.

Headquartered in El Segundo, California, Mattel is the world's largest toy company with 2008 sales of \$5.9 billion in over 150 countries. Mattel has 30,000 employees worldwide, with the crucial U.S. component of that workforce including 6,000 employees.

At the urging of the U.S. toy industry, the U.S. government agreed to eliminate U.S. tariffs on all toys as part of a multilateral "zero-for-zero" sectoral agreement in the Uruguay Round of WTO trade negotiations. However, for various technical reasons, U.S. Customs and Border Protection has classified certain toy-related articles of significant interest to Mattel and other U.S. toy companies in dutiable non-toy HTS subheadings. One such article is ViewMaster viewers, the well-known product sold by Mattel's Fisher-Price subsidiary, which, while broadly recognized as a toy, has been classified by Customs as an "optical instrument" under HTS 9013.80.90.

S. 2245 would correct that anomaly by providing the duty-free status ViewMaster-type viewers normally would have as toys. The bill would extend the existing duty suspension provision (HTS 9902.01.80), which has been in effect since first enacted by Congress in 2004. There has been no opposition to the provision.

We appreciate this opportunity to share Mattel's views with the Finance Committee. Please feel free to contact us if Committee staff have any questions regarding our position on this bill.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "C. Murat". The signature is fluid and cursive, with a large initial "C" and a stylized "M".

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