

**Statement by Mattel, Inc. to the
Senate Finance Committee Supporting
the Duty Suspension Bill for
Certain Infant Products (S. 2271)**

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. 2271, introduced by Sen. Dianne Feinstein on October 29, which would suspend temporarily the duty on certain infant 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.

Among those are infant projection soothers, a recently developed product that often attaches to a crib and projects soothing or entertaining images onto the ceiling or wall and plays soothing sounds such as lullabies or nature sounds. S. 2271 would correct that anomaly by providing the duty-free status infant projection soothers normally would have as toys.

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 "Corinne Murat". The signature is fluid and cursive, with the first name being more prominent.

Corinne Murat
Director, Government Affairs
Mattel, Inc.
333 Continental Blvd.
Mail Stop: M1-1418
El Segundo, CA 90245-5012
Tel 310-252-6628
Fax 310-252-4443
E-mail: Corinne.Murat@Mattel.com