

December 4, 2009

Senate Finance Committee
219 Dirksen Senate Office Building
Washington, DC, 20510
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Dear Chairman Baucus and Ranking Member Grassley:

Following the committee's request for public comment on bills introduced to be included in the miscellaneous tariff bill (MTB), LG Display America Inc., would like to express its strong support for S. 2274. This bill will extend the current duty suspension on Liquid Crystal Display (LCD) panel assemblies for use in LCD direct view televisions, preventing duties from reverting back to 4.5 percent.

The panel assemblies described in S. 2274 are liquid crystal layers in between sheets of glass or plastic and used in direct view televisions. These layers significantly reduce the weight of the television compared to other TVs. LG is not aware of any competing U.S. company that manufactures this product that would oppose keeping the current duty suspension in place. Further, the passage of this bill would not result in any significant revenue loss to the U.S. Treasury.

Our company would like to see the passage of S. 2274 in order to continue enjoying the duty savings that we pass on to our consumers during these difficult economic times. If you have any questions, please do not hesitate in contacting me at (408) 350-7704 or via email at joon@lgdisplay.com

Sincerely,



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