



November 17, 2009

Chairman Max Baucus
Senate Finance Committee
219 Dirksen Senate Office Building
Washington, DC 20510

Dear Chairman Baucus:

RE: Opposition to S. 2360

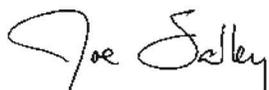
Thank you for the opportunity to comment on the bills included in the Miscellaneous Tariff Bill.

We are very supportive of the MTB process as a way to help U.S. domestic manufacturers become more competitive. However, S. 2360, introduced by Senator Voinovich, would suspend the duty on a needle-punched nonwoven product used in mattress formation – a product that directly competes with Milliken's non-woven mattress barrier, called Paladin.

Milliken & Company is a leading provider of flame resistant barrier materials to the mattress and upholstery markets. Our nonwoven barriers provide inherently flame retardant solutions that allow properly designed mattresses and foundations to comply with the national 16 CFR 1633 regulation that governs all mattresses sold in the United States. Our offering to the mattress market includes thermal bonded high-loft nonwovens, needle-punch nonwovens, and multi-layer composites that combine our barriers with other materials (typically the ticking fabric).

Again, thank you for your efforts to move this important legislation and for the chance to weigh in on S. 2360; a bill which would suspend the duty on imports of FR nonwoven mattress barriers, seriously disadvantaging Milliken & Company in the mattress marketplace.

Sincerely,


Joe Salley