



Bridgestone Americas, Inc.

4600 NW 2nd Ave. Suite 100
Des Moines, IA 50313

November 11, 2009

The Honorable Max Baucus
Chairman
U.S. Senate Committee on Finance
219 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Charles E. Grassley
Ranking Member
U.S. Senate Committee on Finance
219 Dirksen Senate Office Building
Washington, DC 20510

RE: Opposition to Reliquidation Legislation – S. 2471-2478 and S. 2497-2499

Dear Chairman Baucus and Ranking Member Grassley:

On behalf of the Agricultural Tire, U.S. & Canada Commercial Tire Sales division of Bridgestone Americas Tire Operations, a member of the Bridgestone Americas, Inc. family of companies, and more than 2,100 teammates in the state of Iowa, including our Des Moines agricultural tire facility and distribution center, the Bridgestone Bandag Tire Solutions Muscatine headquarters and the Tire Distribution Systems, Inc. (TDS) Muscatine headquarters, thank you for the opportunity to comment on legislation introduced for potential inclusion in the Miscellaneous Tariff Bill (MTB). As such, we respectfully object to reliquidation legislation proposed by the following bills: S. 2471-2478 and S. 2497-2499.

These bills seek to reopen two categories of entries for which customs duties have already been paid and the 180-day period during which a protest could be filed has expired; in some cases, the entries at issue were made more than 10 years ago. The first category of bills (S. 2471, and S. 2497 – S. 2499) involves, *inter alia*, a request for refunds on duties paid between 1997 and 1999 for tariff provisions that did not become effective until 2001 (*e.g.*, 9902.84.89, 9902.84.85). The second category of bills (S. 2472 – S. 2478) involves specific entries made five years ago on the basis that benefits under the Generalized System of Preferences were not claimed.

We understand that mistakes in the classification of entries may occur. However, U.S. Customs and Border Protection (CBP) was not in error for these misclassifications and to provide refunds for these entries would not serve a legitimate policy objective. Moreover, customs statutes enacted by Congress and the regulations implemented by CBP provide clear rules for correcting mistakes made during entry. Enacting legislation to usurp these rules in an effort to benefit a single importer would undermine the legitimacy and predictability of our customs laws.

Therefore, we respectfully urge the Committee to take no further action on these bills; that they not be included in the final MTB package. We thank you for the opportunity to provide comment and appreciate the efforts of you and your staffs in working towards final passage of the MTB this year.

Sincerely,

Ken Allen
President
Agricultural Tire,
U.S. & Canada Commercial Sales Division
Bridgestone Americas Tire Operations



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