

December 4, 2009

The Honorable Max Baucus, Chairman, and
The Honorable Charles Grassley, Ranking Member
Senate Committee on Finance
215 Dirksen Senate Office Building
Washington, D.C. 20510

RE: S. 2640 (Sessions), a bill to suspend temporarily the duty on certain nonwoven polypropylene zippered sleeping bag carry cases, not under 77.5 cm in circumference and not exceeding 106.7 cm in circumference.

Dear Chairman Baucus and Ranking Member Grassley:

Exxel Outdoors is a leading manufacturer of outdoor recreational gear, with a very significant sleeping bag factory in Haleyville, Alabama. We are active members of the Outdoor Industry Association (OIA).

The outdoor industry contributes \$730 billion annually to the U.S. economy, supports nearly 6.5 million jobs across the United States and generates \$49 billion in national tax revenue every year.

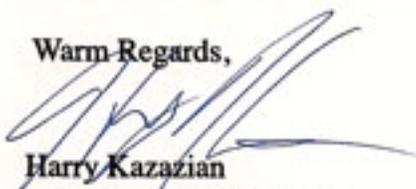
On behalf our company and the more than 1200 OIA member businesses and the thousands of Americans they employ, I write to you in support of S. 2640, a bill to suspend temporarily the duty on certain nonwoven polypropylene zippered sleeping bag carry cases, not under 77.5 cm in circumference and not exceeding 106.7 cm in circumference.

S. 2640 is important legislation for OIA member companies across the country that manufacture sleeping bags in the United States, The duty suspension on sleeping bag shells will help lower costs for Exxel and other sleeping bag manufacturers, allowing us to expand our product offerings, employment opportunities and promote manufacturing in the United States.

Exxel Outdoors believes enactment of this tariff bill and several other MTBs introduced on behalf of OIA members are crucial to bolstering the recovery of the United States economy. They will be key in creating new jobs in the outdoor industry and beyond. We ask that you add S. 2640 to the MTB package and ensure enactment this year by passing the package as soon as possible.

Thank you for the opportunity to provide comments on this important legislation, and we appreciate your consideration of our comments.

Warm Regards,



Harry Kazazian
Chief Executive Officer
harry@exxel.com



Armen Kouleyan
President
armen@exxel.com