

Coalition of Services Industries (CSI) Comments Concerning Proposed Modification of Action Pursuant to Section 301: China's Acts, Policies, and Practices Related to Technology Transfer, Intellectual Property, and Innovation

**Docket Number USTR-2019-0004
June 17, 2019**

The Coalition of Services Industries (CSI) appreciates the opportunity to submit comments to the Office of the United States Trade Representative (USTR) on its proposal to impose an additional *ad valorem* duty of up to 25 percent on products of China with an annual trade value of approximately \$300 billion, pursuant to the Section 301 investigation into China's actions, policies, and practices related to technology transfer, intellectual property, and innovation. This written statement will highlight the importance of the services trade relationship between the United States and China and specifically address how imposing increased duties on products in the Annex would be impracticable or ineffective in positively affecting China's acts, policies, and practices. This statement will also outline how additional duties would cause disproportionate economic harm to U.S. services providers and consumers.

CSI, established in 1982, is the leading industry association devoted exclusively to helping America's services businesses, increasingly digitally enabled services, and workers compete in world markets. CSI member companies represent a broad spectrum of the U.S. services sector, including distribution services, express delivery, financial services, media and entertainment, telecommunications, information and communications technology (ICT) services, and professional services. These services are a critical enabler for U.S. economic growth.

When considering the impact of tariffs on goods, it is important to consider the potential impact on services. The services sector is the bedrock of the U.S. economy. Services account for about 75 percent of U.S. private sector jobs, \$730.6 billion in U.S. exports, and nearly 80 percent of U.S. gross domestic product (GDP). Services, including digitally enabled services, are a part of and enable manufacturing, agriculture, and almost all other sectors of the U.S. economy. Services are also a key part of supply chains. Moreover, ICT services drive U.S. productivity overall. Services allow all businesses to be more productive, reach more customers in more foreign markets, and ultimately support a better livelihood through higher wages and greater opportunities.

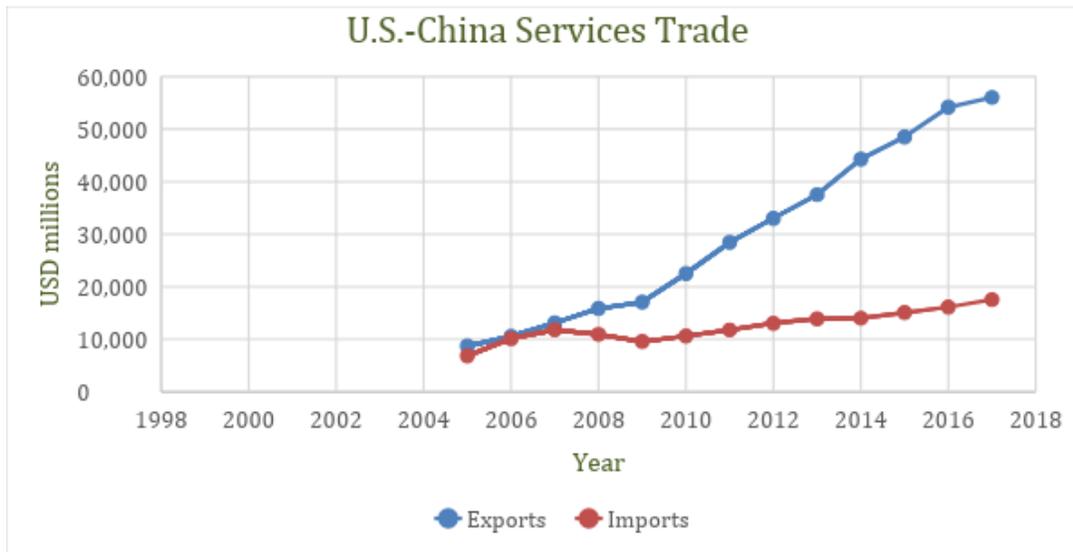
U.S.-China Services Trade Relationship

China was the second largest services export market for U.S. services providers in 2017, with \$56 billion in U.S. services exports, and a \$38 billion services trade surplus.¹ From 1999 to 2007, the United States maintained a services trade surplus with China of around \$1 billion. Since then, U.S. services exports have more than quadrupled, resulting in the growth of the U.S. services trade surplus with China from \$1.3 billion in 2007 to \$38 billion in 2017.² This growth over the last decade in U.S. services exports to China, along with the bilateral services trade surplus with China, exceeds the growth in U.S. services exports to other nations (54 percent), and exceeds the

¹ "Table 3.2. U.S. International Trade in Services by Area and Country, Seasonally Adjusted Detail, China," Bureau of Economic Analysis, U.S. Department of Commerce, March 21, 2017, <https://www.bea.gov/itable/>.

² Ibid.

increase in the global U.S. services trade surplus (which has risen by 115 percent).³ China has thus become one of the fastest growing markets for U.S. services.



Despite this growth and China’s insistence that it maintains an open market with clear rules, widespread barriers continue to impede U.S. services providers’ operations in the market. This includes existing and proposed discriminatory regulations in areas such as data flows, information technologies, cloud computing, telecommunications, equity caps, licensing, and foreign investment. While U.S. services suppliers have been able to generate a trade surplus despite these trade barriers, the removal of trade barriers would increase U.S. services trade and investment with China.

It is important that this positive contribution to the U.S. economy not be put at risk. U.S. services providers are beginning to experience discreet, adverse actions by China in response to the progressive imposition of tariffs on their imports.

The steps that the United States takes today on these tariff lines will determine whether America continues to lead the global market in fields like telecommunications, computers, and other internet-connected devices or begin to fall behind their foreign competitors. CSI members build the key infrastructure that underlies U.S. cloud and other technologies and services. This includes data centers in numerous states, and additional investments in next-generation cloud infrastructure, which generates thousands of jobs and billions in revenue for U.S. companies. Consumer devices including voice assistants, bluetooth/smart speakers, laptops, tablets, gaming consoles, IoT devices, smartwatches, digital media devices, set-top boxes, headphones, fitness trackers, and many other cutting-edge devices generate thousands of jobs and billions in revenue for U.S. companies. U.S. leadership in these high-tech industries is critically dependent on access to goods covered by the HTS tariff subheadings that USTR has proposed for List Four.

³ Ibid.

Increasing U.S. tariffs on Chinese imports is also adversely affecting U.S. services providers via global supply chains. Complex supply chains can take years to establish, and they cannot be shifted to different countries or facilities without compromising contracts, compliance, quality and value for the consumer. A product marked as originating in China actually reflects manufacturing and other inputs from both the United States and many other countries. U.S. services providers use these manufactured inputs to deliver their services; therefore, increasing the costs of these inputs will negatively impact U.S. services providers.

For these reasons, we ask that the Administration remove the products listed below from the final list of products that will be subject to additional duties, and instead work with our association and our members on alternative approaches to strengthen U.S. leadership on these critical issues.

Comments on Specific Annex Tariff Subheadings

CSI has highlighted the tariff subheadings which U.S. services providers utilize to deliver or facilitate their services to consumers and businesses. Given the second- and third-order effects of the tariffs, we strongly urge the Administration remove these tariff subheadings from List Four.

CSI members have identified common challenges in finding an alternative source for the products listed outside of China. Generally, there is a lack of domestic manufacturing available for products in the near-term. CSI member companies cannot readily identify cases where approved, alternate, U.S.-based sources exist for products that are already manufactured in China (or elsewhere). If companies were able to identify a U.S.-based alternate source, approving the alternate source would require several months of testing and field trials before introducing the product to customers on the market.

HTSUS Heading/Subheading	Product Description
8517.12	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528; parts thereof
9504.50.00	video game consoles and machines
8518.30.20	Headphones, earphones and combined microphone/speaker sets, other than telephone handsets
8526.92.10	Radio remote control apparatus for video game consoles
8543.70.87	Infrared video game controller
8471.30.01	Portable automatic data processing machines, not over 10 kg, consisting at least a central processing unit, keyboard and display.

8471.60.20	Keyboards
8471.41.01	Other automatic data processing machines: Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined (1) With cathode-ray tube (CRT) or (2) Other
8518.30.20	Headphones, earphones and combined microphone/speaker sets, other than telephone handsets.
8526.92.10	Radio remote control apparatus for video game consoles.
8543.70.87	Electrical machines w/translation/dictionary; flatpanel displays except for heading 8528 (except 8528.51/61); infrared video game controller.
9504.50.00	Video game consoles and machines, other than those of heading 9504.30.
8517.62.00	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:
8471.41.01	ADP machines, nonportable or over 10kg, comprise in the same housing least central processing unit and input & output unit.
8471.49.00	ADP machines, nesoi, entered as a system (consisting of a central processing unit, an input unit, and an output unit).
8521.90.00	Video recording or reproducing apparatus, other than magnetic tape-type
8525.50.10	Television transmission set top boxes which have a communication function.
8528.72.64	Color television reception apparatus w/flat panel screen, video display diagonal over 34.29 cm, incorporating a VCR or player.
8471.41.0150, 8525.50.10, 8517.62.0090, 9504.50.000	Augmented Reality and Virtual Reality Products and Components
100+codes impacting U.S. retailers and consumers	See annex below

Impact on U.S. Retailer and Consumers (Over 100 codes, see annex):

The U.S. services sector includes retail, a significant contributor to U.S. jobs and GDP. Many of the articles covered by List Four are consumer items. It is not feasible for U.S. companies to quickly switch production out of China for these products, as sourcing decisions involve complex determinations and evaluations of price, quality, compliance with technical standards, compliance with consumer product standards, compliance with ethical sourcing commitments,

etc. In the short- and medium-term, the only impact of these tariffs would be higher costs for U.S. companies and consumers.

Unlike previous lists, the proposed tariffs will have a disproportionate impact on consumers, particularly low-income consumers. For example, common consumer goods such as apparel, footwear, consumer electronics, toys, and household appliances, among others, would be subject to additional tariffs under this proposal. Tariffs are taxes and would impose a significant financial burden on American families. According to the Trade Partnership, an average American family of four would pay \$2,300 more in goods and services each year should tariffs go into effect on all imports. Higher prices and lower margins could cost smaller U.S. retailers \$40 billion in sales and 12,000 stores in just one year, according to UBS.

Laptops, tablets, e-readers, and other computers and monitors (8471.30.01, 8471.41.01, 8471.49.00, 8543.70.87, 8528.52.00)

Tariffs on laptops, tablets, and other computers are a drag on innovation: US laptop makers are focusing their engineering energies on mitigating tariffs rather than innovating, potentially leaving others to take the next steps forward in device innovation. And supply chain disruptions also make it harder to bring great new ideas to fruition. Moreover:

- Raising the cost of laptops and tablets will also harm productivity of small businesses, as they may delay upgrading to newer machines.
- The impact of more expensive laptops is also acute for schools and students who depend on them for enhancing educational outcomes. For students today, a laptop is more a necessity than a luxury good, and higher prices are hardest to bear for lower income students. In this way, tariffs on laptop and tablets exacerbate the digital divide.

Augmented Reality and Virtual Reality (AR/VR) Products and Components (8471.41.0150, 8525.50.10, 8517.62.0090, and 9504.50.000)

- The imposition of an additional duty on AR/VR products would significantly impact the ability of U.S. companies who develop and sell them to remain leaders in AR/VR, stifling their growth, market share, diminishing U.S. product adoption, and undermining their ability to invest and innovate to drive the industry forward and grow U.S. market share.
- Industries (including service-oriented ones) across the U.S. are just beginning to adopt AR/VR products for use in advanced research, worker training, healthcare, commerce, communications, and many other high-value economic and social uses.
- The duties could also have a significant negative impact on the highly-paid and highly-skilled U.S. workers who are employed in this nascent U.S. industry. If U.S. companies are unable to gain and maintain market share, they may be forced to shrink or shutter their operations and eliminate jobs.
- It is a sensitive time for the industry as consumers decide whether to adopt this emerging technology. The duties would significantly raise the costs of AR/VR products, frustrating the U.S. industry's efforts to encourage adoption, particularly adoption of U.S. products, by reducing prices and hurting sales. The resulting lower installed hardware base of AR/VR products in the United States would discourage independent app developers and software designers from creating new content for the products of U.S. AR/VR companies, making it harder to compete against foreign products with higher sales levels and exacerbating the harm from the duties themselves.

- It would be difficult for U.S. AR/VR companies to source their products from the United States or from third countries outside of China, as the necessary production facilities do not currently exist, and not all countries have appropriately specialized workers in place. It would take an extensive amount of time to move existing operations, and it would cost significant amounts of capital that U.S. companies could otherwise invest in research and development and creating additional U.S. jobs. In addition, given the cutting-edge and rapidly changing nature of AR/VR products, the resultant delay in bringing new U.S. products to the market would be harmful for U.S. competitiveness. This harm, in turn, would benefit other countries' AR/VR companies, contrary to the goals of the Section 301 investigation.

Advanced technology products, video game consoles and remote controls, controllers, video recording devices, other hardware and accessories, mobile phones, “connected devices” (smart speakers, smart displays, smart TVs, digital media streaming devices, set top boxes, optics, etc.), laptops and tablets (9504.50.00, 8526.92.10, 8518.30.20, 8543.70.87, 8517.12.00, 8517.62.0090, 8528.72.64, 8471.30.0100, 8525.50.10)

- Electronic gaming is an integral part of life for millions of Americans – for leisure, educational, and therapeutic purposes. Tariffs will put these benefits out of reach for those with lower incomes.
- A decline in demand for games will have significant negative impact across an ecosystem of independent developers that supports tens of thousands of jobs across the United States, and a broader video gaming industry that supports hundreds of thousands of US jobs
- These items require an investment by consumers. The majority of consumers are sensitive to fluctuations in price for video game products. Two-thirds, or 66 percent, of consumers consider price when deciding to purchase a game. The imposition of 25 percent tariffs could weaken demand for these products among average consumers. In fact, increasing the price of hardware could hamper all but the wealthiest consumers from playing the newest games (or their favorites) and from utilizing the latest services and technology or trying out the newest interactive experiences.
- Consoles, controllers, and other hardware accessories are essential to video gameplay and other interactive entertainment experiences. The ubiquity and affordability of legitimate video game hardware and accessories drive the uptake of new technology by consumers, which then funds research and development into new technologies. Tariffs could potentially rupture this virtuous cycle of continuous innovation by reducing the incentive for investment in next-generation technologies.
- Imposing tariffs on video game hardware could slow the uptake of new technology. Sixty-three (63) percent of Americans surveyed indicated that the quality of graphics is important when deciding whether to purchase a game. Games that are as life-like and immersive as a movie are underpinned by complex, sophisticated and advanced software and are often capable of only being played on the latest consoles. These kinds of advances in technology cater to consumer demand and preferences and also result from companies' investment in research and development (R&D). The imposition of tariffs may hamper continued R&D on the latest technologies and related services for U.S. video game companies.

- U.S. companies in these sectors are competing to drive down prices for American consumers, enabling lower-income Americans to gain access to the internet through cutting edge mobile devices and smart tools.
- Mobile phones are a daily necessity for all Americans, and an increasing number of U.S. households are buying connected devices.
- Products in these sectors have become critical productivity tools for a wide range of traditional U.S. industries—agriculture, financial services, healthcare, manufacturing, and other key parts of the U.S. economy.
- Putting 25% tariffs on mobile phones, connected devices, and laptops would raise prices for consumers while making it harder for traditional U.S. industries to leverage these innovative U.S. technologies.
- Furthermore, for devices with particularly complex production processes and timelines, such as mobile phones and connected devices, the lack of lead time on these new tariffs would significantly compound the negative impact to U.S. companies from shifting production, establishing new supply lines, re-engineering production facilities, and other mitigation steps.
- Many U.S. consumer hardware firms -- and almost all U.S. phone producers -- are already heavily invested in current production cycles for the critical fall sales season. Shifting production for this cycle to a new location is no longer feasible. In addition, in the low-margin and high-risk consumer hardware business, few if any U.S. firms would be able to swallow a 25% surcharge on products without losing significant market share to foreign competitors. The reality is that many smaller U.S. firms in these sectors would simply go out of business, while larger firms would become less competitive globally in the fast-moving tech sector.
- Removing just the 8517.12.00 and 8517.62.0090 tariff lines from List Four would have a meaningful impact on American tech competitiveness as well as American consumers who might otherwise buy their phones and connected devices from foreign competitors.

Mitigation challenges: Targeting phones and connected devices with 25% tariffs would directly hurt the competitiveness of U.S. firms across a range of industries, slowing down U.S. innovation and resulting in price hikes for consumers and enterprise customers. The primary beneficiaries of this action would be competitors to the U.S. technology sector in Korea and elsewhere.

The key challenge that U.S. producers of phones and connected devices face under proposed 25% tariffs is the difficulty of shifting production out of China in line with the proposed timeframe for List Four without suffering significant economic harm. These products are extremely complex to manufacture and rely on just-in-time input from a large range of suppliers across many different technologies. For example, producing a phone requires cameras, displays, memory, sensors, and printed circuit board assemblies, as well as producer-specific equipment to assemble. Compelling U.S. producers of these devices to immediately shift supply chains would be an undue hardship insofar as it would throw off planning efforts and sourcing for already-in-progress production cycles, and in turn wipe out major profits on all sales in the United States.

In many cases, there is no plausible and commercially reasonable option for U.S. producers to shift production out of China under a foreseeable time horizon. In cases where mitigation is

possible, it will generally take U.S. companies a minimum of 8-10 months to shift production out of China.

There are unique and significant costs and challenges associated with shifting production of phones and connected devices out of China. These costs fall into a few general categories: bill of materials (“BOM”) costs; manufacturing value added (“MVA”) costs; and other infrastructure-related costs. BOM costs refer to the costs of the raw materials, sub-assemblies, intermediate assemblies, and other components and subcomponents in the final product. MVA costs refer to the costs of sourcing labor and other value-added activities. Infrastructure-related costs include the costs of building or qualifying new factories and assembly lines and the costs of essential inputs such as electricity.

In practice, companies need to consider BOM, MVA, and infrastructure-related costs in determining whether a given mitigation action is commercially reasonable and justifiable. Shifting production to a third country typically involves increased transportation costs -- for example, with phones, cost effective options such as Thailand pose a logistics challenge due to a lack of direct cargo flights and significant restrictions on products that can be transported on commercial flights based on lithium battery rules. This may require companies to spend more on chartering flights or face additional border crossings that involve increased customs costs. Other countries such as Vietnam may have lower MVA costs but an underdeveloped logistics system and highway infrastructure.

U.S. producers of phones and connected devices are actively looking for reasonable mitigation options, but the timeline for shifting production must take into account current product launch timelines and sales cycles. For phones in particular, the height of the annual U.S. sales cycle is between November 29, 2019 (“Black Friday”) and Christmas, meaning that all stock must be in stores and available for mass purchase by early November. Missing production goals for the critical holiday season can damage not just annual sales goals but also the long-term viability of a given product.

To meet these goals, a U.S. producer of phones must be far along in its product development process by early May and heading into mass production by June. Forcing a shift in production location at this time of the year, with minimal notice, is simply not feasible for the vast majority of U.S. firms in this sector. (Because the Administration has previously indicated that consumer technology items such as phones and connected devices would not be subject to tariffs, these firms have not spent significant time searching for alternative production locations in advance of the May 17 announcement of List Four tariffs.) Aside from circuit boards, very few components of a phone are assembled in a fully automated way, so a U.S. producer cannot simply move equipment to another factory and instantly restart production. Instead, it takes significant time and investment to set up new plants, retrain new employees, reengineer an assembly line, set up new logistics networks, find new sourcing, establish new contracts, and work with partners in unfamiliar locations. Imposing tariffs immediately on U.S. phones would generate a massive shock to U.S. producers that would reverberate into future sales cycles, risking permanent damage to U.S. tech competitiveness.

Similarly, with connected devices, the costs of mitigation are significant and exacerbated by the challenges of being forced to a new country with less documented expertise in high tech manufacturing as well as higher logistics costs due to lack of support for large scale manufacturing, supply chain issues, and stress on existing infrastructure. The average time to move production of a connected device ranges from 4-10 months, depending on the complexity of the product, whether contract manufacturing partners are able to support non-China manufacturing operations, and other factors. Again, these moves become more difficult once the product development cycle has already begun, given the 8-12 month lead time from prototyping to mass market production.

Finally, there are capacity constraints associated with production moves. Since early 2018, capacity has been filling up in non-China locations and has led to new stresses on logistics networks, particularly in countries with high manufacturing influx and historically underdeveloped logistics networks.

Giving U.S. producers of phones and connected devices a greater period of time to shift production would enable U.S. firms to do detailed BOM/MVA/infrastructure assessments well in advance of the next production cycle. Companies in this sector indicate that at least 8-10 months of lead time is necessary in order to avoid jeopardizing the current production cycle while giving sufficient time to analyze and execute on new options. This amount of lead time would save U.S. companies billions of dollars while ensuring that the U.S. tech industry stays ahead of foreign competitors in the sector.

A Path Forward

To address the ongoing market access and treatment issues faced by U.S. services providers in the Chinese market, CSI supports efforts to constructively engage with China. Any approach designed to further U.S. interests ought to recognize that the Chinese market has much to offer for American companies and their employees, and that the U.S. services trade surplus is a clear target for reciprocity.

CSI and its members stand ready to work with USTR and the Administration in crafting a comprehensive and transparent approach to ensure that the full spectrum of barriers to U.S. services providers operating in China are addressed in a manner that demands systemic change from China and minimizes the real threat of reciprocal punitive measures. CSI believes that a carefully calibrated approach with robust input from industry will facilitate the most positive outcome. Close cooperation with our international partners is also an essential element for success.

ANNEX
100+ codes impacting U.S. retailers and consumers

USHTS	Category
3924901010	SHOWER
3924901050	PARTY SUPPLIES
3926907500	AIRBEDS AND PUMPS
3926907500	AIR BEDS
3926907500	WATER TOYS
4818900000	TRAINING AIDS
6201936000	OUTERWEAR (D23)
6202934800	OUTERWEAR (D36)
6301400020	BLANKETS AND SEASONAL
6301400020	BLANKETS AND SEASONAL
6302322030	SHEETS1
6302600020	BATH TOWELS
6303922010	WINDOW SOFT
6307907500	DOG TOYS
6307909889	CANOPIES
6307909889	RTA HOME OFFICE
6402914010	MENS ATHLETICS
6402993115	MENS ATHLETICS
6402993165	LADIES BEACHWEAR
6403406000	OCC WORKSHOES
6403406000	OCC WORKSHOES
6403996040	MENS ATHLETICS
6404117530	MENS ATHLETICS
6404117560	LADIES ATHLETIC
6404117590	BOYS ATHLETIC
6404118530	MENS ATHLETICS
6601100000	PATIO ACCESSORIES
6702903500	FLORAL
6702903500	FLORAL
7321190080	GAS AND SPECIALTY GRILLS
7321190080	CHARCOAL GRILLS
7323930080	WASTE
7323930080	LIQUID CONTAINERS
7615103025	COOKWARE SETS
8414519090	FANS
8467210010	POWER TOOLS

8507600020	CHECKOUT
8507600020	POWER AND CONNECTIVITY
8513102000	FLASHLIGHTS
8516500030	MICROWAVES
8516500060	MICROWAVES
8516500090	MICROWAVES
8516500090	MICROWAVES
8516710020	COFFEE - D14
8516710020	COFFEE - D14
8516720000	TOAST AND BREAD
8516790000	HEATED COOKING
8517110000	TELEPHONES
8518210000	SPEAKERS
8519814050	ELECTRONIC GAMES
8521900000	BLURAY DVD HARDWARE
8528592300	TELEVISION
8528726430	TELEVISION
8528726440	TELEVISION
8528726460	TELEVISION
8528726460	TELEVISION
8528726460	TELEVISION
8539500010	LIGHT BULBS
8715000020	LARGE FURNITURE
9404908522	BED N BAG
9404908522	BED N BAG
9503000071	INFANT PRESCHOOL
9503000071	PRESCHOOL WHEELS
9503000071	DOLLS
9503000071	INFANT PRESCHOOL
9503000073	LICENSED PRESCHOOL
9503000073	GIRLS TOYS
9503000073	SMALL DOLL AND COLLECTABLES
9503000073	SPORTS PLAY
9503000073	TOY ACTION FIGURES
9503000073	FASHION DOLLS
9503000073	RADIO CONTROL VEHICLES

9503000073	FASHION DOLLS
9503000073	KID CONNECTION
9503000073	DOLLS
9503000073	LICENSED PRESCHOOL
9503000073	DOLLS
9503000073	TOY VEHICLES
9503000073	VALENTINES DAY
9503000073	PRESCHOOL ACTIVITY
9503000073	SPORTS PLAY
9503000073	FASHION DOLLS
9503000073	KIDS IMPULSE
9503000073	FOOT TO FLOOR
9503000073	SPRING TOYS
9503000073	KIDS CRAFT
9503000073	SMALL DOLL AND COLLECTABLES
9503000073	SPRING TOYS
9503000073	PRESCHOOL ACTIVITY
9503000073	GIRLS TOYS
9503000090	SPORTS PLAY
9504500000	VIDEO GAME INTERACTIVE
9504906000	BOARD GAMES
9505906000	EASTER
9506910030	TRAMPOLINES1
9506995500	POOLS
9506995500	POOLS
9506996080	BASKETBALL1
9503000	TOYS
71171990	JEWELRY
95059060	FESTIVE ARTICLES
62044340	APPAREL
95051025	CHRISTMAS ORNAMENTS
61083200	PAJAMAS
61102020	CERTAIN APPAREL
39241040	CERTAIN TALBLEWARE/PLASTIC
61072100	CERTAIN PAJAMAS

61112060	CERTAIN BABY GARMENTS
63026000	BEACH TOWELS
61083100	CERTAIN PAJAMAS
63014000	CERTAIN BLANKETS
64029931	CERTAIN FOOTWEAR
62044230	CERTAIN DRESSES
61124100	WOMEN/GIRLS SWIMWEAR
61143030	CERTAIN APPAREL
95051010	GLASS CHRISTMAS ORNAMENTS
61103030	CERTAIN APPAREL
61072200	CERTAIN PAJAMAS
39269099	SOUVENIRS
96151150	HAIR ACCESSORIES
96081000	STATIONERY
61012000	MENS/BOYS COATS, CAPES, CLOAKS, ETC.
61022000	WOMEN/S/GIRLS COATS, CAPES, CLOAKS
62103030	CERTAIN GARMENTS OF MAN-MADE FIBERS
61089100	CERTAIN UNDERWEAR
62082200	CERTAIN PAJAMAS
63079098	CERTAIN FLAGS AND TOWELS
39264000	STATUETTES AND OTHER ORNAMENTAL ARTICLES
62105035	WOMEN'S/GIRLS PERFORMANCE APPAREL
61013020	MEN/BOY COATS, CAPES, CLOAKS

69120041	STEINS, VARIOUS SPECIALIZED KITCHENWARE
61113050	CERTAIN APPAREL
62102030	CERTAIN GARMENTS
69120044	MUGS AND OTHER STEINS