

United States International Trade Commission

Certain Footwear: Recommendations for Modifying the Harmonized Tariff Schedule of the United States

Addendum

Investigation No. 1205-8

USITC Publication 4217

February 2011



U.S. International Trade Commission

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U.S. International Trade Commission

Washington, DC 20436
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Certain Footwear: Recommendations for Modifying the Harmonized Tariff Schedule of the United States

Addendum

Investigation No. 1205-8



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TABLE OF CONTENTS

Overview	1
Recommendations and Probable Economic Effect Finding	1
Background	3
I. Statutory requirements	3
II. Classification of footwear in the HTS	3
III. The original investigation	4
IV. The USTR request	5
Information and Recommendations Relating to Subheadings 6404.11 and 6404.19	5
I. Information supplied by interested parties	6
II. Verification by Customs	7
III. Commission recommendations	7
Information and Recommendations Relating to Subheadings 6402.91.90, 6402.99.40, and 6401.99.10	8
I. Information supplied by interested parties	8
II. Verification by Customs	9
III. Commission recommendations	9
Appendixes	
A. Request letter from United States Trade Representative; <i>Federal Register</i> notice instituting the investigation	A-1
B. Proposed recommended modifications to the HTS posted on the Commission Web site on December 29, 2010, for public comment; communication from U.S. Customs and Border Protection concerning entry documentation received by the Commission from interested parties	B-1
C. Recommended modifications to the HTS	C-1
D. Correlation tables (sorted by proposed HTS subheading and by existing HTS subheading)	D-1
<i>Submissions relating to notice of investigation:</i>	
E. McGuireWoods LLP, on behalf of Footwear Distributors and Retailers of America (December 7, 2010, written views and Customs documentation)	E-1
F. Grunfeld, Desiderio, Lebowitz, Silverman & Klestadt LLP, on behalf of Pro Line Manufacturing Co. (December 21, 2010, written views and Customs documentation)	F-1
<i>Submissions relating to proposed modifications:</i>	
G. McGuireWoods LLP, on behalf of Footwear Distributors and Retailers of America (January 7, 2011, written views)	G-1
H. Arent Fox, on behalf of the Rubber and Plastic Footwear Manufacturers Association (January 10, 2011, written views)	H-1

TABLE OF CONTENTS—*Continued*

Statutory provisions:

I.	Copy of sections 1205 and 1206 of Omnibus Trade and Competitiveness Act of 1988 (19 U.S.C. 3005-3006)	I-1
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OVERVIEW

In August 2010, the U.S. International Trade Commission (Commission) submitted to the United States Trade Representative (USTR) its recommendations to the President under section 1205 of the Omnibus Trade and Competitiveness Act of 1988¹ (the 1988 Act) for changes to chapter 64 of the Harmonized Tariff Schedule of the United States (HTS) with respect to certain footwear.^{2 3} This report contains further recommendations of the Commission to the President as requested by the USTR in a letter dated November 8, 2010.⁴ The report also includes a statement of the probable economic effect of the further recommendations on the U.S. industry, the information on which the recommendations are based, and copies of interested party submissions.

In addition to the request letter, appendix A contains the Federal Register notice instituting this investigation. Appendix B contains the Commission's proposed further recommendations, as posted on its web site. The full text of the Commission's further recommendations is set out in appendix C. Correlation tables between present and recommended HTS subheadings are found in appendix D (sorted by proposed HTS subheading and by current HTS subheading). Copies of the submissions filed by interested parties are included in appendices E through H. The full texts of sections 1205 and 1206 of the 1988 Act are set forth in appendix I.

RECOMMENDATIONS AND PROBABLE ECONOMIC EFFECT FINDING

The Commission makes the following recommendations:

- (1) With respect to HTS subheadings⁵ 6404.11 and 6404.19—
 - (a) on the basis of new information filed by interested parties and verified by Customs, the Commission recommends modifying HTS chapter 64 to provide separately for particular textile-bottom footwear by inserting new tariff lines under subheadings 6404.11.70, 6404.11.80, 6404.19.40,

¹ 19 U.S.C. 3005.

² The Commission's recommendations in Inv. No. 1205-8 are contained in its final report, *Certain Footwear: Recommendations for Modifying the Harmonized Tariff Schedule of the United States*, Publication 4178 (August 2010). This report also contains background information on section 1205 of the 1988 Act.

Based on Treasury's request, the Commission recommended the insertion of an additional U.S. note concerning the classification of footwear with textile materials on the outer sole and the establishment of tariff lines for certain footwear that would be reclassified if that note were proclaimed by the President.

³ The Commission's recommendations contained in the August 2010 report are before Congress under the layover provision in section 1206 of the 1988 Act. Those recommendations are not substantively affected by the further recommendations in this addendum.

⁴ A copy of the request letter is included in appendix A.

⁵ In this report, the term "tariff line" will be used to refer to a new tariff category recommended by the Commission and "subheading" will be used to refer to existing tariff categories at the 6- or 8-digit level.

6404.19.50, 6404.19.70, and 6404.19.80, as set forth in items 2 through 7 in appendix C.⁶

- (b) in the absence of supporting documentation, the Commission recommends against adding new tariff lines under subheadings 6404.11.40, 6404.11.50, 6404.11.60, or 6404.19.60.
- (2) With respect to HTS headings 6402 and 6401—
- (a) on the basis of supporting documentation submitted in the original investigation and verified by Customs, the Commission recommends modifying HTS chapter 64 to provide separately for particular textile-bottom footwear by inserting new tariff lines under subheading 6402.99.40, as set forth in item 1 in appendix C.
 - (b) in the absence of supporting documentation, the Commission recommends against adding new tariff lines under subheading 6401.99.10 or 6402.91.90.

In making its recommendations, the Commission considered each of the statutory requirements in section 1205(d) and concluded that its recommendations meet all of the listed requirements. The Commission's recommendations in the original report (and these further recommendations) are based on recent decisions of the Harmonized System Committee of the World Customs Organization (WCO) on the classification of particular footwear for purposes of the Harmonized System, and are therefore consistent with the HS Convention and sound nomenclature principles.

Section 1205(c) of the Act requires the Commission to include in its report a statement of the probable economic effect of each recommended change on any industry in the United States. The Commission finds that adding the recommended new tariff lines shown in appendix C would have little or no probable economic effect on any industry in the United States. The recommended new tariff lines would continue the tariff treatment that has been given to imports of footwear under heading 6405; these imports were substantiated by entry documentation and verified by Customs. These new tariff lines are therefore rate neutral. Because the tariff rates for these goods would not change, these modifications would have little or no probable economic effect on any industry in the United States. In addition, footwear industry representatives commented favorably on the proposed recommendations and raised no economic effect concerns.⁷ Thus, the Commission regards the recommended modifications as rate neutral, because duty rates applicable to the footwear covered by the new tariff lines would not change from the rates now applicable under heading 6405.

⁶ Certain recommended tariff lines in the Commission's original report would need to be renumbered as a result of these new insertions, as indicated in appendix C, but this renumbering is technical only and does not substantively change the original recommendations.

⁷See appendices G and H.

BACKGROUND

I. STATUTORY REQUIREMENTS

Section 1205 of the 1988 Act (19 U.S.C. 3005) contains a statutory mechanism for ensuring that the HTS will remain in conformity with the International Convention for the Harmonized Commodity Description and Coding System (the HS Convention) over time. Section 1205(a) directs the Commission to keep the HTS under continuous review and periodically to recommend appropriate HTS modifications to the President as necessary or appropriate (1) to conform the HTS with amendments to the HS Convention, (2) to promote the uniform application of the HS Convention and the Annex thereto, (3) to ensure that the HTS is kept up to date in light of changes in technology or patterns of trade, (4) to alleviate unnecessary administrative burdens, and (5) to make technical rectifications.

Section 1205(b) provides for comment on the Commission's proposed recommendations by interested federal agencies and the public. Section 1205(c) describes information to be included in the Commission's report to the President.

Section 1205(d) provides that the Commission may not recommend any modifications unless the modification meets the following requirements: (1) the modification must be consistent with the HS Convention or any amendment thereto, be consistent with sound nomenclature principles, and ensure substantial rate neutrality; (2) any change to a rate of duty must be consequent to, or necessitated by, nomenclature modifications that are recommended under section 1205; and (3) the modification may not alter existing conditions of competition for the affected U.S. industry, labor, or trade.

Section 1206 describes the actions through which the President may proclaim the implementation of any recommendations made by the Commission under section 1205.

II. CLASSIFICATION OF FOOTWEAR IN THE HTS

In general, imports of footwear into the United States are classified in HTS chapter 64 and are categorized according to the constituent material of the outer sole and that of the upper. Note 4(b) to chapter 64 provides that, in classifying footwear in provisions that specify the constituent material of the outer sole, classification is to be determined by "the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements. . . ." Duties vary widely in chapter 64, and column 1-general duty rates under heading 6405 for footwear with textile outer soles are generally lower than those under headings 6401 through 6404.

The product covered in this addendum investigation, as in the original report, is footwear with textile materials applied to or partially embedded in the outer sole. If a proposed additional U.S. note recommended in the original report is proclaimed by the President, some of this footwear would be reclassified out of HTS heading 6405. Once reclassified, the footwear would

be subject to higher rates of duty, unless new tariff lines are created that give it the same duty treatment now provided under HTS heading 6405.

III. THE ORIGINAL INVESTIGATION

In the original investigation (1205-8), the Department of Treasury requested that the Commission recommend adding an additional U.S. note to chapter 64 to “clarify that textile materials that do not possess the characteristics usually required for normal use of an outer sole (e.g., durability, strength, etc.) should not be taken into account for classification purposes when added to an outer sole.”⁸ The note would require that, when such nondurable textile materials have been applied to or partially embedded in the outer sole, they should be disregarded when determining the classification of footwear, thereby excluding certain footwear from heading 6405.

The recommended new tariff lines arising from Treasury’s request would provide for such footwear according to their constituent materials, at duty rates currently available under heading 6405, thereby maintaining rate neutrality. Absent such added HTS tariff lines, the goods transferred out of heading 6405 would be reclassified into other chapter 64 subheadings with different (usually higher) duty rates. The HTS modifications recommended by the Commission were essentially the same as those proposed by Treasury, except for minor changes in wording. The Commission transmitted its report and recommendations to USTR on August 9, 2010. When USTR transmitted the report to the House Committee on Ways and Means and the Senate Committee on Finance, the layover period specified in section 1206 of the 1988 Act began.

In response to the Commission’s notice in the original investigation, the Footwear Distributors and Retailers of America (FDRA) submitted evidence of liquidated entries and requested that the Commission recommend additional 8-digit tariff lines to provide for footwear not covered by Treasury’s request. In addition, Pro Line Manufacturing Company (Pro Line) supplied entry summary documents that it asserted should be viewed as supporting the establishment of additional tariff lines. However, as the original report stated, these entries and entry summary documents did not provide enough information for U.S. Customs and Border Protection (CBP or Customs) to formally verify the existing and potential classification of the subject footwear. Other interested parties that requested additional tariff lines did not supply any liquidated entries or other Customs documentation. As a result, in its original report, the Commission did not recommend adding any of the tariff lines that had been requested by the interested parties.

⁸ See Inv. No. 1205-08, *Certain Footwear: Recommendations for Modifying the Harmonized Tariff Schedule of the United States*, Publication 4178 (August 2010), p. 7.

IV. THE USTR REQUEST

In its November 2010 request letter, USTR requested that the Commission, consistent with section 1205(d), make further recommendations concerning two subjects. First, USTR cited issues relating to particular provisions of subheadings 6404.11 and 6404.19, under which the Commission recommended new tariff lines in its original report. USTR asked the Commission to provide further recommendations for footwear with uppers of textile material under ten specified subheadings (noted below)⁹ “to reflect more accurately the current language of these subheadings and of [the HS Convention].” USTR asked the Commission to give interested parties an opportunity to supply information about Customs entries liquidated before April 13, 2010.

Second, USTR asked the Commission to consider whether additional tariff lines should be inserted under subheadings 6402.91.90, 6402.99.40, and 6401.99.10, in response to requests made by interested parties in the course of the original investigation. The letter noted that FDRA had requested the addition of tariff lines under subheadings 6402.91.90 and 6402.99.40 and Pro Line, under subheading 6401.99.10. USTR asked the Commission to review information previously provided by these parties covering entries liquidated before April 13, 2010, to determine whether the information adequately supports their requests.

In response to the request letter, the Commission published a notice in the *Federal Register* on December 6, 2010¹⁰ that it would provide further recommendations and invited interested parties to file submissions related to the first part of the USTR request by December 22, 2010. The Commission posted its proposed further recommendations and asked interested federal agencies and the public to file any written views on these proposed recommendations by January 12, 2011.¹¹

INFORMATION AND RECOMMENDATIONS RELATING TO HTS SUBHEADINGS 6404.11 AND 6404.19

As noted above, USTR requested that the Commission make further recommendations on the appropriateness of inserting new tariff lines under subheadings 6404.11 and 6404.19 (involving 10 subheadings), based on new submissions to be filed by interested parties relating to entries liquidated prior to April 13, 2010. Based on information submitted by interested parties and verified by Customs, the Commission recommends that additional tariff lines be inserted under six of the ten subheadings specified by USTR. The Commission recommends that no new tariff be inserted with respect to the other four subheadings.

I. INFORMATION SUPPLIED BY INTERESTED PARTIES

⁹ See footnote 2 to USTR request letter (appendix A). The specified subheadings are 6404.11.40, 6404.11.50, 6404.11.60, 6404.11.70, and 6404.11.80 (for footwear with uppers of vegetable fibers) and 6404.19.40, 6404.19.50, 6404.19.60, 6404.19.70, and 6404.19.80 (for footwear with uppers of other material).

¹⁰ 75 F.R. 75695. A copy of the notice is included in appendix A.

¹¹ The further recommendations were posted on December 29, 2010 at http://www.usitc.gov/tariff_affairs/modifications_hts.htm, and a copy of the recommendations is included in appendix B.

The Commission received submissions from FDRA and Pro Line, containing Customs entry documentation. FDRA¹² supplied descriptive information and supporting entry documents for footwear that it asserted would be classifiable in six of the current subheadings included in the USTR request, if the additional U.S. note recommended in the original report is proclaimed. FDRA stated that new tariff lines covering FDRA's footwear imports must be inserted into the existing HTS structure to maintain duty rate neutrality.

FDRA stated that it was unable to provide liquidated entries for footwear of a type that would be covered by the other four subheadings enumerated by USTR in its request, i.e., 6404.11.40, 6404.11.50, 6404.11.60, and 6404.19.60. It indicated that member firms had difficulty in locating such entries, because they could not identify which footwear now being imported under heading 6405 had the characteristics that would result in its being classified under any of the four remaining subheadings listed in the request letter.¹³

Pro Line¹⁴ supplied entry summary documentation for one subheading (6404.19.80) included in USTR's request, but did not provide a liquidation date. Pro Line also provided documentation for a second subheading (6402.19.20) that was not within the scope of USTR's request.¹⁵

The subheadings listed in the FDRA request and covered by the liquidated entries supplied to the Commission were included in the proposed recommendation posted on the Commission's Web site on December 29, 2010, for public comment. The Commission received two written submissions commenting on that posting. FDRA stated that it had reviewed the proposed modifications and that its "sole comment is that the Proposed Modifications are acceptable and that no changes are necessary."¹⁶ The Rubber and Plastic Footwear Manufacturers Association (RPFMA) stated that it had reviewed the material and had "no objections to the proposed modifications described in that report."¹⁷

II. VERIFICATION BY CUSTOMS

CBP examined the entry documentation and supplementary information for the merchandise that was included in the FDRA submission.¹⁸ CBP stated that the footwear concerned would be classified under one of the six subheadings listed above in the discussion of the FDRA submission, rather than under heading 6405, if the additional U.S. note recommended

¹² FDRA submission of December 7, 2010 (appendix E).

¹³ Such entry documentation would likely reflect the article descriptions of the applicable 2011 HTS provisions. However, it might not give enough information to show whether the footwear has the characteristics that would result in its reclassification, or its potential classification under particular 2011 HTS provisions, if the recommended additional U.S. note is proclaimed.

¹⁴ Pro Line submission of December 21, 2010 (appendix F).

¹⁵ Ibid.

¹⁶ FDRA submission of January 7, 2011 (appendix G).

¹⁷ RPFMA submission of January 10, 2011 (appendix H).

¹⁸ E-mail from Myles Harmon, Director, Commercial and Trade Facilitation Division, Office of International Trade, U.S. Customs and Border Protection, January 14, 2011. *See* appendix B.

in the original report is proclaimed by the President. CBP also confirmed that the relevant entries were liquidated before April 13, 2010.

CBP further stated that it had examined the 14 entry summaries supplied by Pro Line, which sought new tariff lines under five subheadings outside of heading 6405, for footwear Pro Line asserted would be reclassified under two statistical reporting numbers under subheading 6404.19.20. CBP did not address subheading 6404.19.80, which appeared in the Pro Line submission; however, that subheading is one of the provisions verified for the FDRA submission and is therefore included in the Commission's further recommendations. CBP stated that it had "ascertained the liquidation dates for all of the entries cited in the Pro Line submission. In each instance liquidation took place after April 13, 2010." Because liquidation occurred after the deadline set by USTR, the Commission could not take the Pro Line submission into account in making its recommendations.

III. COMMISSION RECOMMENDATIONS

Based on the information above, the Commission recommends the addition of tariff lines relating to subheadings 6404.11.70, 6404.11.80, 6404.19.40, 6404.19.50, 6404.19.70, and 6404.19.80. The following tabulation includes (1) each existing HTS subheading applicable to the footwear covered by FDRA's request for which the Commission recommended new tariff lines, together with the 2011 column 1-general rates of duty for such subheadings; (2) the potential classification of the subject footwear under existing HTS subheadings, should the additional U.S. note recommended in the original report be proclaimed, together with their 2011 general duty rates; and (3) the Commission's recommended HTS tariff lines for such footwear, as set forth in appendix C to this report, together with the applicable general duty rate. As shown in the tabulation on the following page, the recommended new tariff lines would be rate neutral.

Existing HTS Classification	Current Col. 1-General Duty Rate (percent ad valorem)	Potential Classification with New Note	Potential Col. 1-General Duty Rate	Recommended HTS Tariff Line	Recommended Col. 1-General Duty Rate
6405.20.30	7.5%	6404.19.40	37.5%	6404.19.42	7.5%
		6404.19.50	48%	6404.19.52	7.5%
		6404.19.70	90¢/pr + 37.5%	6404.19.72	7.5%
		6404.19.80	90¢/pr. + 20%	6404.19.82	7.5%
6405.20.90	12.5%	6404.11.70	90¢/pr. + 37.5%	6404.11.75	12.5%
		6404.11.80	90¢/pr. + 20%	6404.11.85	12.5%

**INFORMATION AND RECOMMENDATIONS RELATING TO
HTS SUBHEADINGS 6402.91.90, 6402.99.40, AND 6401.99.10**

As noted above, USTR requested that the Commission provide a further recommendation regarding whether the information previously provided to the Commission in its original investigation by FDRA and Pro Line, provides adequate support for their requests to add tariff lines under subheadings 6402.91.90, 6402.99.40, and 6401.99.10. With respect to this request, the Commission recommends adding new tariff lines under HTS subheading 6402.99.40, in order to provide separately for certain footwear that would be reclassified from heading 6405 into this subheading as a result of the note recommended in the original report. The Commission recommends against adding new tariff lines under subheadings 6402.91.90 or 6401.99.10.

I. INFORMATION SUPPLIED BY INTERESTED PARTIES

During the original investigation, FDRA supplied descriptive information and copies of supporting entry documents for footwear, asserting that these shoes would be classifiable in HTS subheading 6402.99.40 if the additional U.S. note recommended in the original report is proclaimed by the President. FDRA supplied documentation¹⁹ showing that the subject footwear was liquidated by CBP under present subheading 6405.90.90 on February 12, 2010. During the Commission’s original investigation, FDRA had requested additional tariff lines be created under subheadings 6402.91.90 and 6402.99.40. However, because there was insufficient information at the time for Customs to formally verify the existing and potential classification of the subject footwear, the Commission did not make this recommendation.

During the original investigation, Pro Line had provided an entry summary in support of an additional new tariff line under subheading 6401.99.10, but CBP did not have enough information at the time to formally verify either the classification of the footwear or whether or when the relevant entries had been liquidated. In the context of this addendum report, Pro Line again requested a new tariff line under subheading 6401.99.10 and supplied similar supporting

¹⁹ FDRA submission of December 7, 2010 (appendix E).

entry summary documentation.²⁰ The submission also requested additional tariff lines under subheading 6401.92.90, which was not referenced in USTR’s request letter.

II. VERIFICATION BY CUSTOMS

As previously noted, CBP examined the entry documentation and supplementary information on the merchandise that was included in the FDRA submission.²¹ CBP stated that the footwear indicated by FDRA would be classifiable in subheading 6402.99.40 rather than under heading 6405 if the additional U.S. note recommended in the original report is proclaimed by the President. CBP also confirmed that the relevant entries supplied by FDRA were liquidated before April 13, 2010, the deadline specified in USTR’s request letter.

CBP further stated that it had examined the 14 entry summaries supplied by Pro Line concerning five subheadings. CBP indicated that Pro Line’s submission had claimed that the footwear covered by the entry documentation would be classified under subheadings 6401.92.90, 6401.99.10, and 6401.99.30; however, of these subheadings, only for subheading 6401.99.10 was the Commission asked by USTR to provide further recommendations. CBP also stated that for all entries cited in the Pro Line submission, liquidation took place after April 13, 2010.

III. COMMISSION RECOMMENDATIONS

Based on the entry documentation supplied by FDRA and verified by CBP, the Commission recommends adding new tariff lines relating to subheading 6402.99.40, as shown in appendix C to this report. No new tariff lines are recommended under subheadings 6402.91.90 or 6401.99.10, because the Commission did not receive Customs documentation showing liquidation of entries before the deadline set by USTR, April 13, 2010.

The tabulation on the following page includes (1) the existing subheading applicable to the footwear covered by FDRA’s request for which the Commission makes a recommendation, together with the 2011 column 1-general rate of duty for that subheading; (2) the potential classification of the subject footwear under existing subheadings, should the additional U.S. note recommended in the original report be proclaimed, together with the 2011 general duty rate; and (3) the Commission’s recommended subheading for such footwear, together with the applicable *ad valorem* general duty rate.

Existing HTS Classification	Current Col. 1-General Duty Rate	Potential Classification with New Note	Potential Col. 1-General Duty Rate	Recommended HTS Tariff Line	Recommended Col. 1-General Duty Rate
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²⁰ Pro Line submission of December 21, 2010 (appendix F).

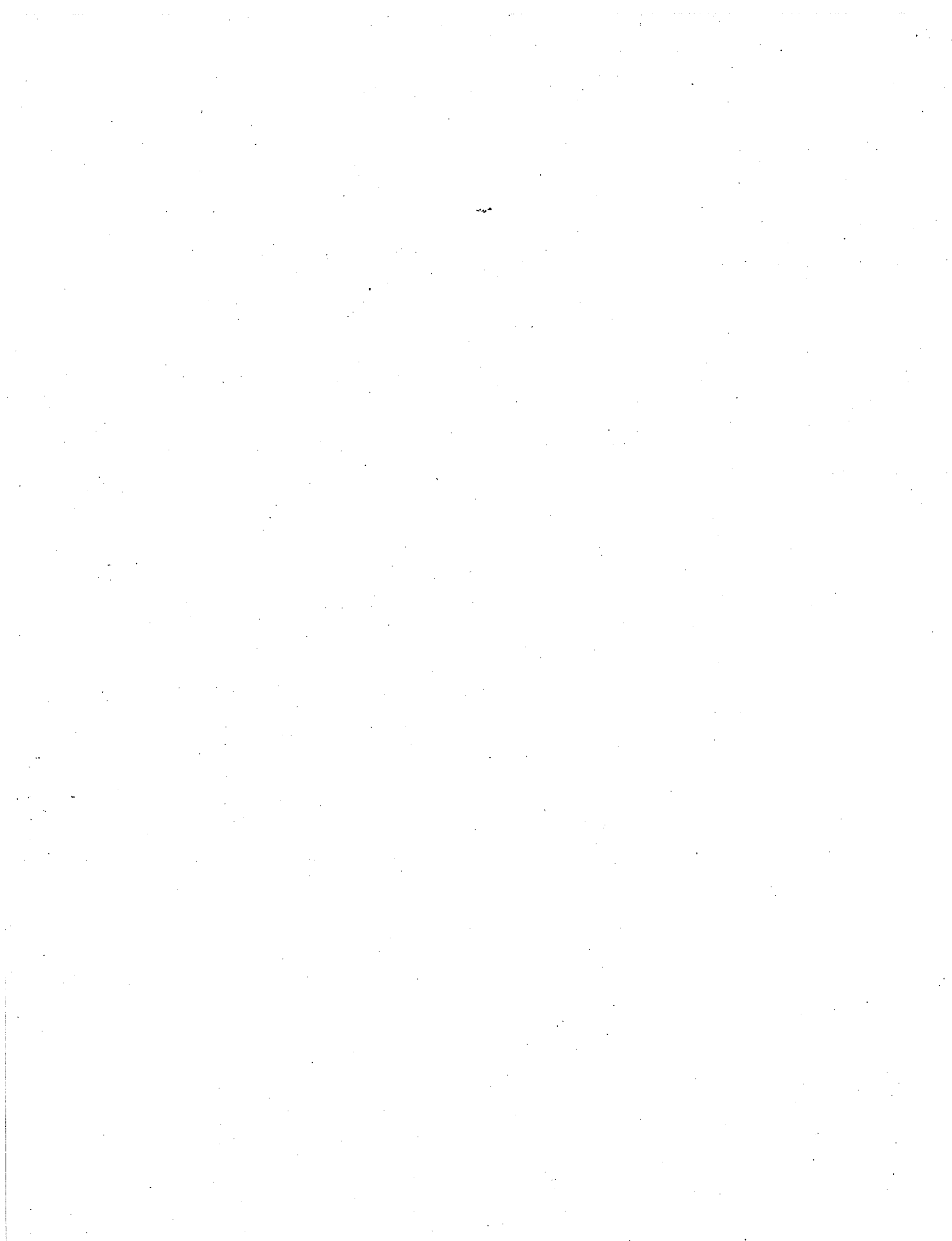
²¹ E-mail from Myles Harmon, Director, Commercial and Trade Facilitation Division, Office of International Trade, U.S. Customs and Border Protection, January 14, 2011. *See* appendix B.

6405.90.90	12.5%	6402.99.40	37.5%	6402.99.49	12.5%
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APPENDIX A

**REQUEST LETTER FROM THE
UNITED STATES TRADE REPRESENTATIVE**

***FEDERAL REGISTER* NOTICE INSTITUTING THE
INVESTIGATION**



EXECUTIVE OFFICE OF THE PRESIDENT
THE UNITED STATES TRADE REPRESENTATIVE
WASHINGTON, D.C. 20508

NOV 08 2010

The Honorable Deanna Okun
Chairman
U.S. International Trade Commission
500 E Street, SW
Washington, D.C. 20436

RE: Investigation No. 1205-8; Certain Footwear Recommendations for Modifying the Harmonized Tariff Schedule of the United States pursuant to Section 1205 of the Omnibus Trade and Competitiveness Act of 1988

Dear Chairman Okun:

On August 9, 2010, the U.S. International Trade Commission (Commission or USITC) transmitted its report and recommendations to me regarding modifications of the Harmonized Tariff Schedule of the United States (HTS) relating to certain footwear.¹ Acting pursuant to authority delegated to me by the President, I transmitted the report to the Committee on Ways and Means and the Finance Committee called for under section 1206 of the Omnibus Trade and Competitiveness Act of 1988 (19 U.S.C. §3006) and commenced the consultation and layover process. Certain issues have arisen during consultations on the modifications proposed in the report.

In light of this, I am requesting the Commission's further recommendations with respect to whether, consistent with the provisions of section 1205(d), additional tariff lines should be inserted into the structure of headings 6401, 6402 and 6404 to address two issues. The first issue involves changes to certain subheadings of 6404.11 and 6404.19 that the USITC included for the first time in its final report to reflect more accurately the current language of these subheadings and of the International Convention on the Harmonized Commodity Description and Coding System (the "Convention"). The second issue is whether additional tariff lines should be inserted into subheadings 6402.91.90, 6402.99.40 and 6401.99.10, in response to requests from interested parties.

With respect to several subheadings of 6404.11 and 6404.19, the Commission in its final report correctly included descriptions specifying that footwear falling under certain new tariff lines under current HTS subheadings 6404.11 and 6404.19 feature either uppers of vegetable fibers or uppers of other material.² However, because the descriptions appeared for the first time in the final report, interested parties may not have recognized the need to submit information on the tariff classification and rates of duty applied to imports in liquidated and undisputed entries of

¹ Certain Footwear: Recommendations for Modifying the Harmonized Tariff Schedule of the United States, Inv. No. 1205-8 (Final), USITC Pub. 4178 (August 2010).

² Specifically, under the Commission's Final Report, only footwear with uppers of vegetable fibers will fall under the new tariff lines created under current HTS subheadings 6404.11.40, 6404.11.50, 6404.11.60, 6404.11.70 and 6404.11.80. By contrast, only footwear with uppers of material other than vegetable fibers will fall under the new tariff lines created under current HTS subheadings 6404.19.40, 6404.19.50, 6404.19.60, 6404.19.70 and 6404.19.80.

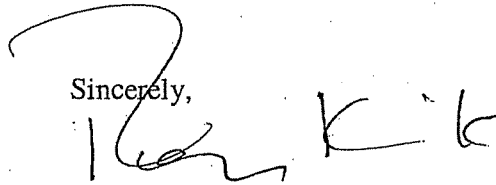
footwear falling into these new subheadings so that the Commission could maintain tariff rate neutrality in making its recommendation. I therefore request that the Commission provide an opportunity for interested parties to submit such information relating to entries liquidated prior to the Commission's initiation of this investigation on April 13, 2010. I further request that, based on those submissions, the Commission make further recommendations on the appropriateness of inserting new tariff lines under the above-referenced HTS subheadings noted in footnote 2.

Second, I understand that, shortly before the Commission issued its report and recommendation, two interested parties submitted copies of documents that those parties believed support the need for the Commission to propose additional tariff lines in headings 6401 and 6402. According to the final report, the Footwear Distributors and Retailers of America (FDRA) requested the addition of tariff lines under subheadings 6402.91.90 and 6402.99.40 for certain footwear, and Pro Line requested an additional tariff line under subheading 6401.99.10 for other footwear. The Commission did not recommend including these additional tariff lines.

I understand that additional time could have been useful to the Commission in its evaluation of the information that was submitted. I therefore request that the Commission provide a further recommendation regarding whether the information previously provided by FDRA and Pro Line covering entries liquidated prior to the initiation of the Commission's investigation on April 13, 2010, provides adequate support for their requests for the Commission to recommend additional tariff lines.

I would greatly appreciate receiving the Commission's recommendations on these two issues within 60 days after receipt of this letter, or as soon thereafter as possible. I appreciate the fine work that the Commission has done on a complicated tariff matter and look forward to receiving your recommendations on these issues.

Sincerely,

A handwritten signature in black ink, appearing to read "Ron Kirk". The signature is written in a cursive style with a large, sweeping initial "R".

Ambassador Ron Kirk

SUMMARY: Following receipt of a request from the United States Trade Representative (USTR) on November 8, 2010, the Commission has decided to issue an Addendum to investigation No. 1205-8, *Certain Footwear: Recommendations for Modifying the Harmonized Tariff Schedule of the United States*, for the purpose of making certain further recommendations to the President relating to the addition of new tariff lines applicable to the subject footwear.

DATES:

December 22, 2010: Deadline for filing submissions relating to entries liquidated prior to April 13, 2010, under heading 6405;

December 29, 2010: Date by which Commission will post proposed recommendations on its Web site;

January 12, 2011: Deadline for filing written views by other Federal agencies and interested parties;

February 21, 2011: Transmittal of (final) recommendations to the President.

ADDRESSES: All Commission offices are located in the United States International Trade Commission Building, 500 E Street SW., Washington, DC. All written submissions should be addressed to the Secretary, United States International Trade Commission, 500 E Street SW., Washington, DC 20436. The public record for this investigation may be viewed on the Commission's electronic docket (EDIS) at <http://edis.usitc.gov>.

FOR FURTHER INFORMATION CONTACT: David Beck, Director, Office of Tariff Affairs and Trade Agreements (202-205-2603, fax 202-205-2616, david.beck@usitc.gov), or Janis L. Summers, Attorney Advisor, Office of Tariff Affairs and Trade Agreements (202-205-2605, janis.summers@usitc.gov). The media should contact Margaret O'Laughlin, Office of External Affairs (202-205-1819, margaret.olaughlin@usitc.gov). Hearing impaired individuals may obtain information on this matter by contacting the Commission's TDD terminal at 202-205-1810. General information concerning the Commission may also be obtained by accessing its Internet Web site at <http://www.usitc.gov>. Persons with mobility impairments who will need special assistance in gaining access to the Commission should contact the Office of the Secretary at 202-205-2000.

Background: Section 1205(a) of the Omnibus Trade and Competitiveness Act of 1988 (the 1988 Act) (19 U.S.C. 3005(a)) provides that the Commission

shall keep the HTS under continuous review and periodically recommend to the President such modifications in the HTS as the Commission considers necessary or appropriate, *inter alia*, to promote the uniform application of the Harmonized System Convention. Subsections (b)-(d) of section 1205 set out procedures and requirements that the Commission must follow in making its recommendations.

On August 9, 2010, the Commission transmitted to the President a report containing its recommendations regarding modifications to the HTS for certain footwear that was the subject of its investigation No. 1205-8 (USITC Publication 4178, August 2010). A copy of that report is available on the Commission's Web site at http://www.usitc.gov/tariff_affairs/hts_documents/1205-8FINALREPORTCOMBINED.pdf. Pursuant to section 1206 of the 1988 Act, the President has submitted a report containing those recommendations to the House Committee on Ways and Means and Senate Committee on Finance for a 60-day layover period. The Commission noted in that report that it would keep the investigation open to allow it to make further recommendations.

On November 8, 2010, the Commission received a letter from the USTR requesting that the Commission make certain further recommendations concerning the footwear that was the subject of recommendations in the Commission's August 2010 report. More specifically, the USTR requested that the Commission, consistent with the provisions of section 1205(d)—

(1) Make further recommendations, based on new submissions to be filed by interested parties relating to entries liquidated prior to the Commission's initiation of this investigation on April 13, 2010, on the appropriateness of inserting new tariff lines under subheadings 6404.11 and 6404.19, in addition to those already recommended by the Commission in its August 2010 report; and

(2) Provide a further recommendation regarding whether the information previously provided to the Commission in investigation No. 1205-8 by the Footwear Distributors and Retailers of America (FDRA) and by Pro Line Manufacturing Company (Pro Line), covering entries liquidated prior to the initiation of the Commission's investigation on April 13, 2010, provides adequate support for their requests to add tariff lines under subheadings 6402.91.90, 6402.99.40, and 6401.99.

INTERNATIONAL TRADE COMMISSION

[Investigation No. 1205-8 (Addendum)]

Certain Footwear: Recommendations for Modifying the Harmonized Tariff Schedule of the United States

AGENCY: United States International Trade Commission.

ACTION: Issuing an Addendum to an investigation for the purpose of making further recommendations.

With respect to the first request, the USTR noted that the Commission in its August 2010 report correctly included descriptions specifying that footwear falling under the certain new tariff lines under current HTS subheadings 6404.11 and 6404.19 feature uppers of textile material other than vegetable fibers. The USTR further noted, however, that, because these descriptions appeared for the first time in the final report, interested parties may not have recognized the need to submit information on the tariff classification and rate of duty applied to imports in liquidated and undisputed entries of other footwear (e.g., having uppers of man-made fibers) falling into these new subheadings, so that the Commission could maintain tariff rate neutrality in making its recommendation.

With regard to the second request, the USTR noted that, shortly before the Commission issued its August 2010 report and recommendation, two interested parties, the FDRA and Pro Line, submitted copies of documents that, in their view, supported the need for the Commission to propose additional tariff lines under headings 6401 and 6402. The USTR noted that the Commission report indicated that the FDRA requested the addition of tariff lines under subheadings 6402.91.90 and 6402.99.40 for certain footwear, and that Pro Line requested an additional tariff line under subheading 6401.99 for other footwear. The USTR noted that the Commission did not recommend including these additional tariff lines and indicated that additional time could have been useful to the Commission in evaluating the information provided by the FDRA and Pro Line in that context.

For an up-to-date copy of the HTS, which incorporates the international Harmonized System in its structure, see the Commission's Web site at <http://www.usitc.gov/tota/hts/bychopter/index.htm>.

Written Submissions: Interested parties are invited to submit written copies of liquidated entries by December 22, 2010. The entry documentation solicited by the Commission in this notice should be for import entries liquidated before April 13, 2010, and covering footwear (1) having an outer sole with textile materials having the greatest surface area in contact with the ground; (2) currently classified under heading 6405; and (3) subject to reclassification under subheading 6404.11 or 6404.19 as a result of the Commission's recommendation set out in its August 2010 report. Recommendations in the Commission's addendum will be

limited to the possible new tariff subheadings specified in the USTR's request letter of November 8, 2010, and will not address any other facet of the Commission's August 2010 recommendation.

The Commission will post its proposed recommendations on this matter on its Web site at http://www.usitc.gov/tariff_affairs/modifications_hts.htm by December 29, 2010. Interested Federal agencies and the public may file views on these proposed modifications by January 12, 2011.

All written submissions should be addressed to the Secretary and received no later than December 22, 2010 (for copies of the liquidated entries described above), and no later than January 12, 2011 (with regard to Commission's proposed recommendations). Submissions should be marked to refer to "Investigation No. 1205-8 (Addendum)". All written submissions must conform with the provisions of section 201.8 of the Commission's *Rules of Practice and Procedure* (19 CFR 201.8). Section 201.8 requires that a signed original (or a copy so designated) and fourteen (14) copies of each document be filed. In the event that confidential treatment of a document is requested, at least four (4) additional copies must be filed, in which the confidential information must be deleted (see the following paragraph for further information regarding confidential business information). The Commission's rules authorize filing submissions with the Secretary by facsimile or electronic means only to the extent permitted by section 201.8 of the rules (see Handbook for Electronic Filing Procedures, http://www.usitc.gov/docket_services/documents/handbook_on_electronic_filing.pdf). Persons with questions regarding electronic filing should contact the Secretary (202-205-2000).

Any submissions that contain confidential business information must also conform with the requirements of section 201.6 of the Commission's *Rules of Practice and Procedure* (19 CFR 201.6). Section 201.6 of the rules requires that the cover of the document and the individual pages be clearly marked as to whether they are the "confidential" or "non-confidential" version, and that the confidential business information be clearly identified by means of brackets. All written submissions, except for confidential business information, will be made available for inspection by the public. Any confidential business information received in the course of

the investigation may be included in the report that the Commission sends to the USTR and the President and may be made available to U.S. Customs and Border Protection and to the U.S. Census Bureau. The Commission will not otherwise publish or release any confidential business information received, nor release it to other government agencies or other persons.

Issued: November 30, 2010.

By order of the Commission.

Marilyn R. Abbott,
Secretary to the Commission.

[FR Doc. 2010-30422 Filed 12-3-10; 8:45 am]

BILLING CODE 7020-02-P

APPENDIX B

**PROPOSED RECOMMENDATIONS POSTED ON THE
COMMISSION WEB SITE (December 29, 2010) FOR
PUBLIC COMMENT**

**COMMUNICATION FROM U.S. CUSTOMS AND
BORDER PROTECTION CONCERNING ENTRY
DOCUMENTATION RECEIVED BY THE COMMISSION
FROM INTERESTED PARTIES**

**Proposed modifications based on customs documentation
received from importers**

**Addendum to USITC Investigation No. 1205-8 (Certain Footwear:
Recommendations for Modifying the Harmonized Tariff Schedule
of the United States)**

On November 8, 2010, the United States International Trade Commission (Commission) received a letter from the United States Trade Representative (USTR) requesting that the Commission make certain further recommendations concerning the footwear that was the subject of recommendations in the Commission's final report on investigation No. 1205-8 (USITC Publication 4178, August 2010).¹ As indicated in the *Federal Register*,² the United States International Trade Commission (Commission) announced that it would issue an addendum to investigation No. 1205-8 and "post proposed recommendations on this matter on its Web site. . .by December 29, 2010. . .".

The USTR request focused on two sets of existing HTS subheadings, as follows:

- (1) Subheadings 6404.11.40, 6404.11.50, 6404.11.60, 6404.11.70, 6404.11.80, 6404.19.40, 6404.19.50, 6404.19.60, 6404.19.70 and 6404.19.80, for which the Commission was asked to make further recommendations on the basis of liquidated customs entries to be provided by importers by December 22, 2010. Supporting documentation was received for all these subheadings, except 6404.11.40, 6404.11.50, 6404.11.60, and 6404.19.60.
- (2) Subheadings 6401.99.10, 6402.91.90, and 6402.99.40, for which the Commission was asked to provide a further recommendation on the basis of information previously provided by importers in the context of the Commission's August 2010 report. To date, U.S. Customs and Border Protection has verified the validity of a new breakout out under existing subheading 6402.99.40, which is included in this posting. The Commission is still seeking information from U.S. Customs and Border Protection on the other two subheadings.

The attached proposed recommendations include additional new tariff subheadings (highlighted), along with modifications already recommended under the relevant 6-digit subheadings in appendix B to the Commission's August 2010 report. Other modifications already recommended by the Commission in August 2010 remain in place.

Interested Federal agencies and the public may file views on the highlighted proposed modifications by January 12, 2011.

¹A copy of the report is available on the Commission's Web site at the following address:
http://www.usitc.gov/tariff_affairs/hts_documents/pub4178.pdf.

²75 Fed. Reg. 75695.

1. Subheading 6402.99.40 is superseded by the following:

[Other footwear with outer soles of rubber or plastics.]

[Other footwear.]

[Other.]

[Other.]

[Other.]

Footwear with open toes or open heels; footwear of the slip-on type, that is held to the foot without the use of laces or buckles or other fasteners; the foregoing except footwear of subheading 6402.99.20 and except footwear having a foxing or a foxing-like band wholly or almost wholly of rubber or plastics applied or molded at the sole and overlapping the upper.

6402.99.41

Having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this

Chapter 6402.99.41 12.5%

Free: (AU, BH, CA, CL, D, E, L, J, JO, MA, MX, OM, P, PE, R, SG) 35%

[Other footwear with outer soles of rubber or plastics:]

[Other footwear:]

[Other:]

[Other:]

[Other:]

[Footwear with open toes or open heels; footwear of the slip-on type, that is held to the foot without the use of laces or buckles or other fasteners; the foregoing except footwear of subheading 6402.99.20 and except footwear having a foxing or a foxing-like band wholly or almost wholly of rubber or plastics applied or molded at the sole and overlapping the upper.]

6402.99.49

Other

37.5%

Free (AU, BH, CA, CL, E, IL, J+, JO, MA, MX, OM, P, PE, R)
7.5% (SG)

66%

2. Subheading 6404.11.70 is superseded by the following:

	[Footwear with outer soles...]				
	[Footwear with outer soles...]				
	[Sports footwear...]				
	[Other:]				
	[Valued over \$3 but...]				
	"Other:				
6404.11.71	With an upper of vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter	7.5%	Free (AU,BH,CA, CL,D,E,IL,J+,JO, MX,OM,P,PE, R,SG) 2.4% (MA)	35%	
6404.11.75	With an upper of textile material other than vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter	12.5%	Free (AU,BH,CA, CL,D,E,IL,J+,JO, MX,OM,P,PE, R,SG) 4.1% (MA)	35%	
6404.11.79	Other	90¢/pr. + 37.5%	Free (AU,BH,CA, CL,D,E,IL,J+,JO, MA, MX,OM,P, PE,R) 18¢/pr. + 7.5% (SG)	\$1.56/pr. + 66%"	

3. Subheading 6404.11.80 is superseded by the following:

	[Footwear with outer soles...:]				
	[Footwear with outer soles of rubber or plastics:]				
	[Sports footwear...:]				
	[Other:]				
	“Valued over \$6.50 but not over \$12/pair:				
6404.11.81	With an upper of vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter	7.5%	Free (AU,BH,CA, CL,D,E,IL,J+,JO, MX,OM,P,PE, R,SG) 2.4% (MA)	35%	
6404.11.85	With an upper of textile material other than vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter	12.5%	Free (AU,BH,CA, CL,D,E,IL,J+,JO, MX,OM,P,PE, R,SG) 4.1% (MA)	35%	
6404.11.89	Other	90¢/pr. + 20%	Free (AU,BH,CA, CL,D,E,IL,J+,JO, MA,MX,OM,P, PE,R) 18¢/pr. + 4% (SG)	\$1.56/pr. + 35%	

4. Subheading 6404.19.40 is superseded by the following:

[Footwear with outer soles...:]

[Footwear with outer soles of rubber or plastics:]

[Other:]

[Other:]

[Valued not over \$3/pair:]

"Having soles (or mid-soles, if any) of rubber or plastics which are affixed to the upper exclusively with an adhesive (any mid-soles also being affixed exclusively to one another and to the sole with an adhesive); the foregoing except footwear having a foxing or a foxing-like band applied or molded at the sole and overlapping the upper and except footwear with soles which overlap the upper other than at the toe or heel:

6404.19.41

With an upper of vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter

7.5%

Free (AU, BH, CA, CL, D, E, IL, J, JO, MX, OM, P, PE, R, SG)
2.4% (MA)

35%

[Footwear with outer soles...:]
 [Footwear with outer soles of rubber
 or plastics:]

[Other:]

[Other:]

[Valued not over \$3/pair:]

[Having soles (or mid-
 soles, if any) of
 rubber or plastics
 which are affixed
 to the upper
 exclusively with an
 adhesive (any mid-
 soles also being
 affixed exclusively
 to one another and to
 the sole with an
 adhesive); the
 foregoing except
 footwear having a
 foxing or a foxing-like
 band applied or
 molded at the sole
 and overlapping the
 upper and except
 footwear with soles
 which overlap the
 upper other than at
 the toe or heel:]

6404.19.47

With an upper of
 textile material
 other than
 vegetable fibers
 and having an
 outer sole with
 textile materials
 having the
 greatest surface
 area in contact
 with the ground,
 but not taken into
 account under
 the terms of
 additional U.S.
 Note 5 to this
 chapter

12.5%

Free (AU,BH,CA,
 CL,D,E,IL,J+,JO,
 MX,OM,P,PE,
 R,SG)

35%

6404.19.49

Other

37.5%

4.1% (MA)
 Free (AU,BH,CA,
 CL,D,E,IL,J+,JO,
 MA,MX,OM,P,
 PE,R)
 7.5% (SG)

66%”

5. Subheading 6404.19.50 is superseded by the following:

- [Footwear with outer soles...]
- [Footwear with outer soles of rubber or plastics:]
- [Sports footwear...]
- [Other:]
- [Valued not over \$3/pair:]
- "Other:

6404.19.51

With an upper of vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter

7.5%

Free (AU, BH, CA, CL, D, E, IL, J+, JO, MX, OM, P, PE, R, SG)
2.4% (MA)

35%

6404.19.57

With an upper of textile material other than vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter

12.5%

Free (AU, BH, CA, CL, D, E, IL, J+, JO, MX, OM, P, PE, R, SG)

35%

6404.19.59

Other

48%

Free (AU, BH, CA, CL, D, E, IL, J+, JO, MA, MX, OM, P, PE, R)
9.6% (SG)

84%"

6. Subheading 6404.19.70 is superseded by the following:

[Footwear with outer soles...]
 [Footwear with outer soles of rubber
 or plastics:]

[Other:]
 [Other:]

[Valued over \$3 but not
 over \$6.50/pair:]
 "Other:

6404.19.71	With an upper of vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter	7.5%	Free (AU, BH, CA, CL, D, E, IL, J+, JO, MX, OM, P, PE, R, SG) 4.1% (MA)	35%
6404.19.77	With an upper of textile material other than vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter	12.5%	Free (AU, BH, CA, CL, D, E, IL, J+, JO, MX, OM, P, PE, R, SG) 4.1% (MA)	35%
6404.19.79	Other	90¢/pr. + 37.5%	Free (AU, BH, CA, CL, D, E, IL, J+, JO, MA, MX, OM, P, PE, R) 18¢/pr. + 7.5% (SG)	\$1.58/pr. + 66%"

7. Subheading 6404.19.80 is superseded by the following:

	[Footwear with outer soles...]				
	[Footwear with outer soles...]				
	[Other:]				
	[Other:]				
	"Valued over \$6.50 but not over \$12/pair:				
6404.19.81	With an upper of vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter	7.5%	Free (AU, BH, CA, CL, D, E, IL, J+, JO, MA, MX, OM, P, PE, R, SG) 4.1% (MA)	35%	
6404.19.87	With an upper of textile material other than vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter	12.5%	Free (AU, BH, CA, CL, D, E, IL, J+, JO, MA, MX, OM, P, PE, R, SG) 4.1% (MA)	35%	
6404.19.89	Other	90¢/pr. + 20%	Free (AU, BH, CA, CL, D, E, IL, J+, JO, MA, MX, OM, P, PE, R) 18¢/pr. + 4% (SG)	\$1.58/pr. + 35%	

Beck, David B.

From: HARMON, MYLES B [myles.harmon@dhs.gov]
Sent: Friday, January 14, 2011 4:43 PM
To: Beck, David B.
Subject: Investigation No. 1205-8

Mr. Beck:

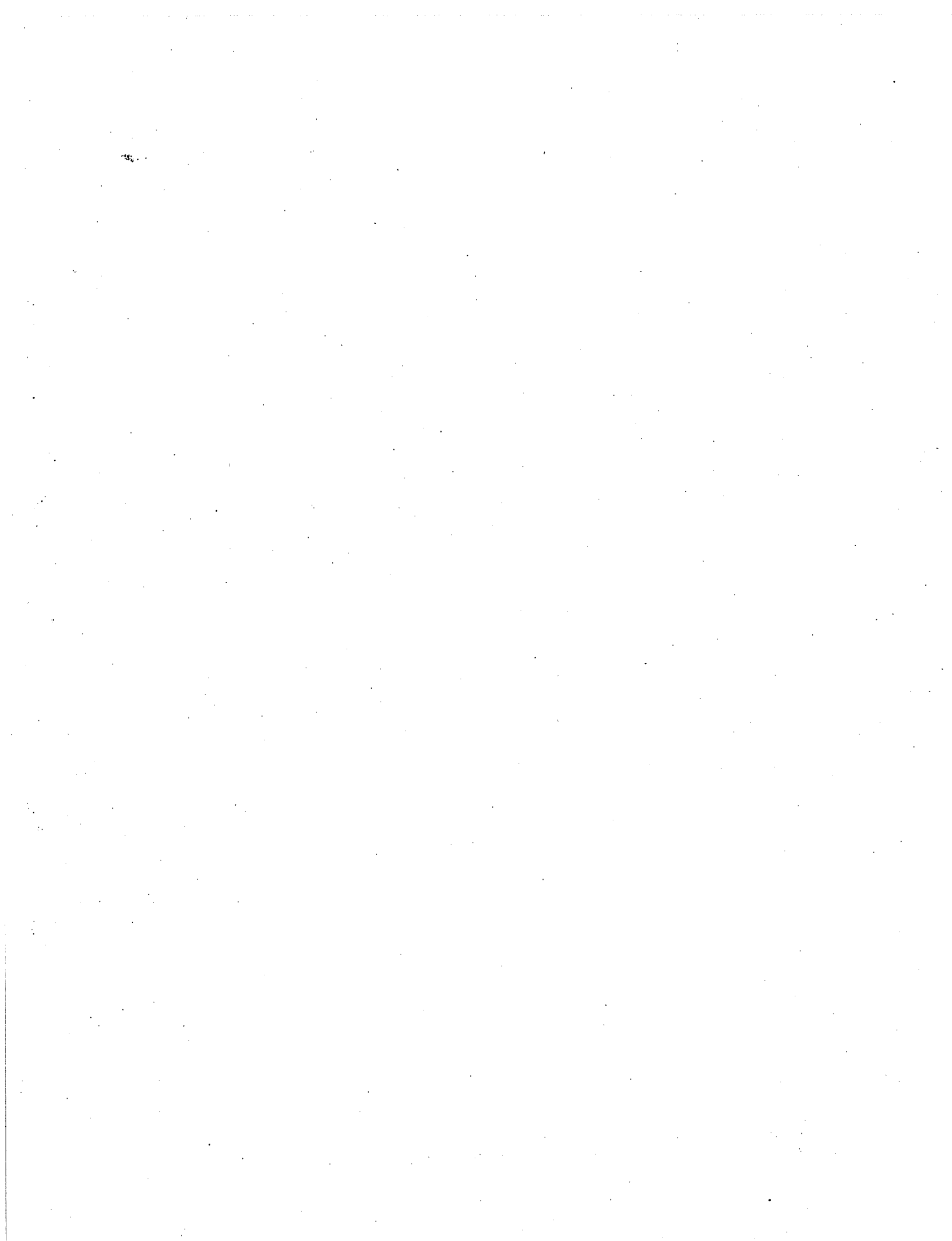
We have examined the submissions by Pro Line Manufacturing Co. (Pro Line) and the Footwear Distributors and Retailers of America (FDRA), which were prepared in response to the Addendum to Investigation No 1205-8. In its request for comments, the ITC requested interested parties to submit evidence of trade of footwear of heading 6405, HTSUS, which would be classified under HTSUS subheadings 6401.99, 6402.91.90, 6402.99.40, 6404.11, and 6404.19, HTSUS, upon the implementation of Additional U.S. Note 5 to Chapter 64. More specifically, the ITC requested entries liquidated prior to April 13, 2010 (the initiation of Investigation No. 1205-8) and any supporting descriptions of the merchandise necessary to determine the classification of the footwear under Additional U.S. Note 5 to Chapter 64. See 75 Fed. Reg. 76595, dated December 6, 2010.

The Pro Line submission, dated December 21, 2010, contains fourteen entry summaries for footwear classified under heading 6405, HTSUS. Pro Line claims that the footwear subject to those entries would be classified under subheadings 6401.92.9060, 6401.99.1000, 6401.99.3000, 6404.19.20.30, and 6404.19.2090, HTSUS, by application of Additional U.S. Note 5. We have ascertained the liquidation dates for all of the entries cited in the Pro Line submission. In each instance liquidation took place after April 13, 2010.

The FDRA submission, dated December 7, 2010, contains eleven entries of footwear that were entered and liquidated under heading 6405, HTSUS. According to FDRA, these entries, combined with supplementary information on the merchandise, constitute evidence that the subject footwear would be classified under seven HTSUS subheadings not falling under heading 6405 upon the implementation of Additional U.S. Note 5 to Chapter 64. These subheadings are: 6402.99.40, 6404.11.70, 6404.11.80, 6404.19.40, 6404.19.50, 6404.19.70, and 6404.19.80. After reviewing the FDRA submission, we can confirm that the liquidation dates for the provided entries all took place prior to April 13, 2010. Likewise, based on the supporting documentation describing the footwear subject to the entries in the FDRA submission, we agree that the merchandise would be classified under the aforementioned seven HTSUS subheadings by application of Additional U.S. Note 5.

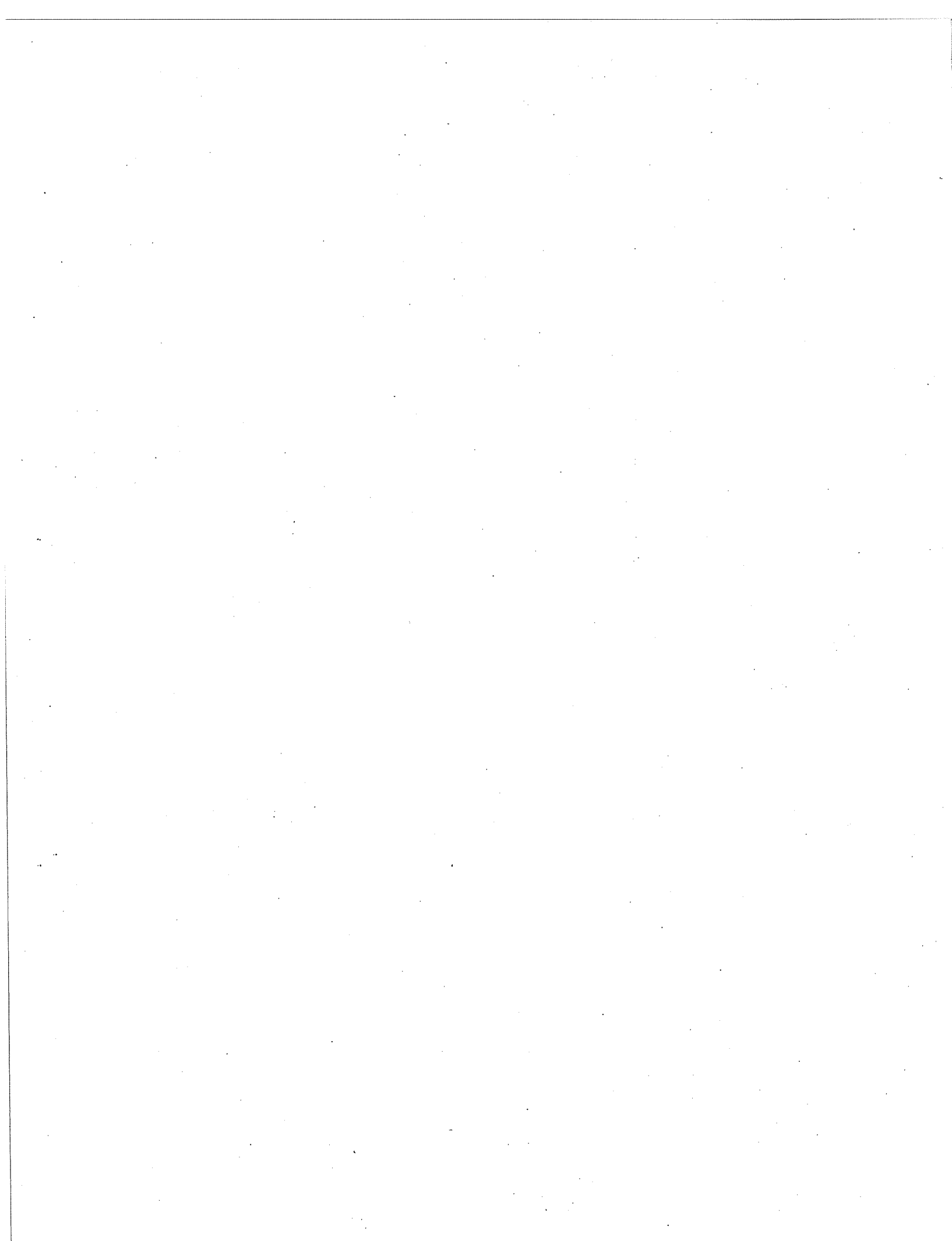
Please let us know if we can be of further assistance.

Myles B. Harmon
Director, Commercial and Trade Facilitation Division
Office of International Trade
U.S. Customs and Border Protection
202 325-0276 (phone)
202 325-0155 (fax)
myles.harmon@dhs.gov



APPENDIX C

RECOMMENDED MODIFICATIONS TO THE HTS



Appendix C - Recommended Modifications to the HTS

1. Subheading 6402.99.40 is superseded by the following:

[Other footwear with outer soles or rubber or plastics:]

[Other footwear:]

[Other:]

[Other:]

[Other:]

"Footwear with open toes or open heels; footwear of the slip-on type, that is held to the foot without the use of laces or buckles or other fasteners, the foregoing except footwear of subheading 6402.99.20 and except footwear having a foxing or a foxing-like band wholly or almost wholly of rubber or plastics applied or molded at the sole and overlapping the upper:

6402.99.41 00

Having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this

Chapter

12.5%

Free (AU,BH,CA, CL,D,E,IL,J+,JO, MA,MX,OM,P,PE, R,SG)

35%

Appendix C - Recommended Modifications to the HTS

[Other footwear with outer soles or rubber or plastics:]

[Other footwear:]

[Other:]

[Other:]

[Other:]

[Footwear with open toes or open heels; footwear of the slip-on type, that is held to the foot without the use of laces or buckles or other fasteners, the foregoing except footwear of subheading 6402.99.20 and except footwear having a foxing or a foxing-like band wholly or almost wholly of rubber or plastics applied or molded at the sole and overlapping the upper:]

6402.99.49

Other

37.5%

Free (AU,BH,CA, CL,D,E,IL,J+,JO, MA,MX,OM,P, PE,R)
7.5% (SG)

66%”

20

House slippers

40

Other:

For men

60

For women

80

Other

Appendix C - Recommended Modifications to the HTS

2. Subheading 6404.11.75 is inserted in numerical sequence:

	<p>[Footwear with outer soles...] [Footwear with outer soles...] [Sports footwear...] [Other:] [Valued over \$3 but...] "Other:</p>			
6404.11.75	<p>With an upper of textile material other than vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter</p>	12.5%	Free (AU,BH,CA, CL,D,E,IL,J+,JO, MX,OM,P,PE, R,SG) 4.1% (MA)	35%"
15	<p><i>House slippers</i></p>			
30	<p><i>Other:</i></p>			
60	<p><i>For men</i></p>			
90	<p><i>For women</i> <i>Other</i></p>			

Appendix C - Recommended Modifications to the HTS

3. Subheading 6404.11.85 is inserted in numerical sequence:

	[Footwear with outer soles...:] [Footwear with outer soles of rubber or plastics:] [Sports footwear...:] [Other:] "Valued over \$6.50 but not over \$12/pair: With an upper of textile material other than vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter	12.5%	Free (AU,BH,CA, CL,D,E,IL,J+,JO, MX,OM,P,PE, R,SG) 4.1% (MA)	35%"
15	<i>House slippers</i>			
30	<i>Other: For men</i>			
60	<i>For women</i>			
90	<i>Other</i>			

Appendix C - Recommended Modifications to the HTS

4. (a) New subheading 6404.19.41 previously recommended by the Commission in its final report on investigation 1205-8 (August 2010), is renumbered as 6404.19.47.

(B) The following new subheading 6404.19.42 is inserted in numerical sequence:

[Footwear with outer soles...:]
 [Footwear with outer soles of rubber or plastics:]
 [Other:]
 [Other:]
 [Valued not over \$3/pair:]
 "Having soles (or mid-soles, if any) of rubber or plastics which are affixed to the upper exclusively with an adhesive (any mid-soles also being affixed exclusively to one another and to the sole with an adhesive); the foregoing except footwear having a foxing or a foxing-like band applied or molded at the sole and overlapping the upper and except footwear with soles which overlap the upper other than at the toe or heel:

6404.19.42

With an upper of vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter

7.5%

Free (AU,BH,CA, CL,D,E,IL,J+,JO, MX,OM,P,PE, R,SG) 35%"
 2.4% (MA)

30
 60
 90

For men
For women
Other

Appendix C - Recommended Modifications to the HTS

5. (a) New subheading 6404.19.51 previously recommended by the Commission in its final report on investigation 1205-8 (August 2010), is renumbered as 6404.19.57.

(b) The following new subheading 6404.19.52 is inserted in numerical sequence:

	[Footwear with outer soles...]			
	[Footwear with outer soles of rubber or plastics:]			
	[Sports footwear...:]			
	[Other:]			
	[Valued not over \$3/pair:]			
6404.19.52	"Other:			
	With an upper of vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter	7.5%	Free (AU,BH,CA, CL,D,E,IL,J+,JO, MX,OM,P,PE, R,SG) 2.4% (MA)	35%"
30	For men			
60	For women			
90	Other			

Appendix C - Recommended Modifications to the HTS

6. (a) New subheading 6404.19.71 previously recommended by the Commission in its final report on investigation 1205-8 (August 2010), is renumbered as 6404.19.77.
- (b) The following new subheading 6404.19.72 is inserted in numerical sequence:

[Footwear with outer soles...:]
 [Footwear with outer soles of rubber
 or plastics:]
 [Other:]
 [Other:]
 [Valued over \$3 but not
 over \$6.50/pair:]
 "Other:

6404.19.72

With an upper of vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter

7.5%

Free (AU,BH,CA, CL,D,E,IL,J+,JO, MX,OM,P,PE, R,SG)
 2.4% (MA) 35%”

30
 60
 90

For men
For women
Other

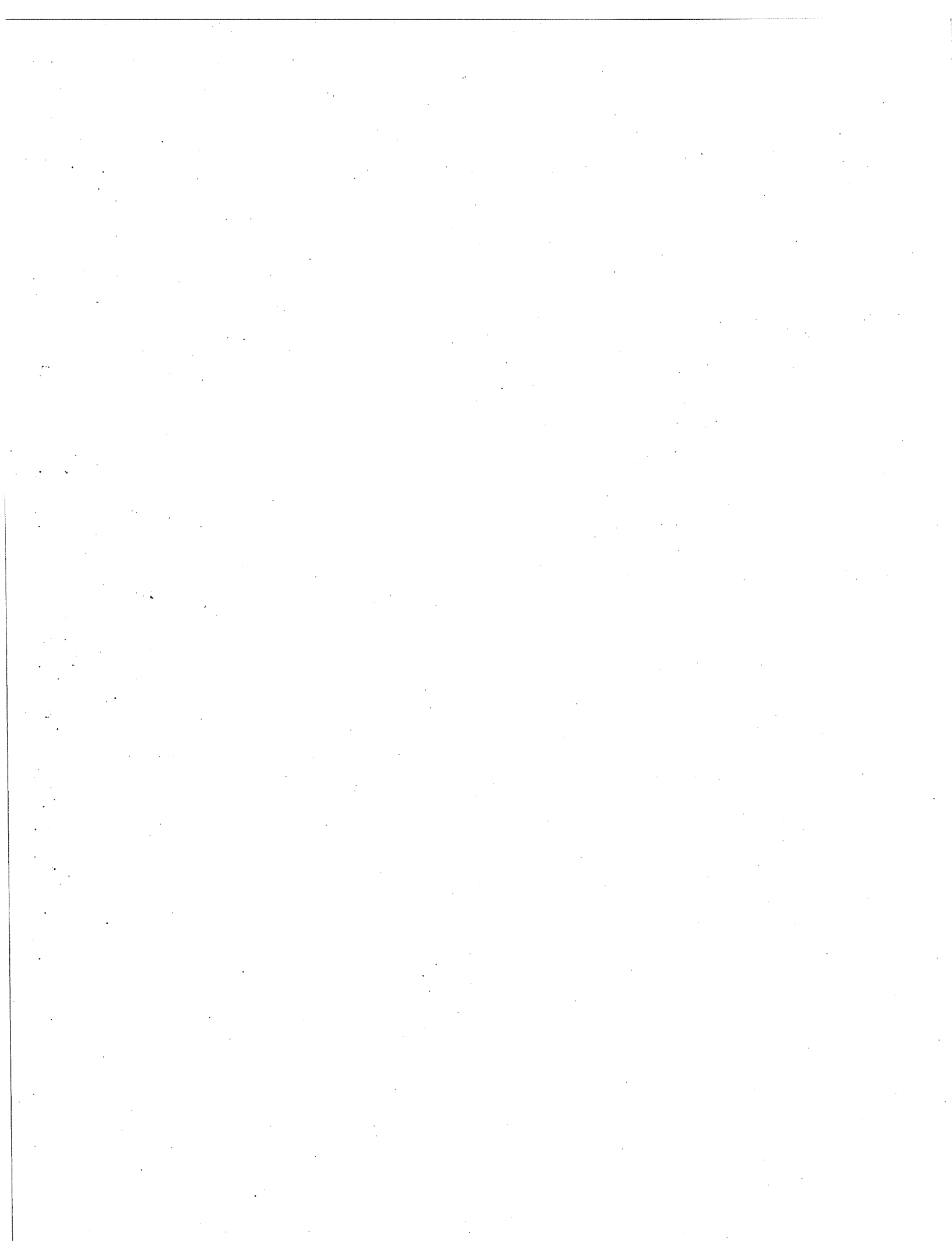
Appendix C - Recommended Modifications to the HTS

7. (a) New subheading 6404.19.81 previously recommended by the Commission in its final report on investigation 1205-8 (August 2010), is renumbered as 6404.19.87.
- (b) The following new subheading 6404.19.82 is inserted in numerical sequence:

	[Footwear with outer soles....]			
	[Footwear with outer soles....]			
	[Other:]			
	[Other:]			
	"Valued over \$6.50 but not over \$12/pair:			
6404.19.82	With an upper of vegetable fibers and having an outer sole with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. Note 5 to this chapter	7.5%	Free (AU,BH,CA, CL,D,E,IL,J+,JO, MA,MX,OM,P,PE, R,SG) 2.4% (MA)	35%"
30	<i>For men</i>			
60	<i>For women</i>			
90	<i>Other</i>			

APPENDIX D

CORRELATION TABLES



Appendix D - Correlation tables

Correlation Table Sorted by Proposed HTS No.

Proposed HTS No.	Current HTS No.
6402.99.4100	6405.90.9000
6402.99.4920	6402.99.4020
6402.99.4940	6402.99.4040
6402.99.4960	6402.99.4060
6402.99.4980	6402.99.4080
6404.11.7515	6405.20.9015
6404.11.7530	6405.20.9030
6404.11.7560	6405.20.9060
6404.11.7590	6405.20.9090
6404.11.8515	6405.20.9015
6404.11.8530	6405.20.9030
6404.11.8560	6405.20.9060
6404.11.8590	6405.20.9090
6404.19.4230	6405.20.3030
6404.19.4260	6405.20.3060
6404.19.4290	6405.20.3090
6404.19.5230	6405.20.3030
6404.19.5260	6405.20.3060
6404.19.5290	6405.20.3090
6404.19.7230	6405.20.3030
6404.19.7260	6405.20.3060
6404.19.7290	6405.20.3090

Appendix D - Correlation tables

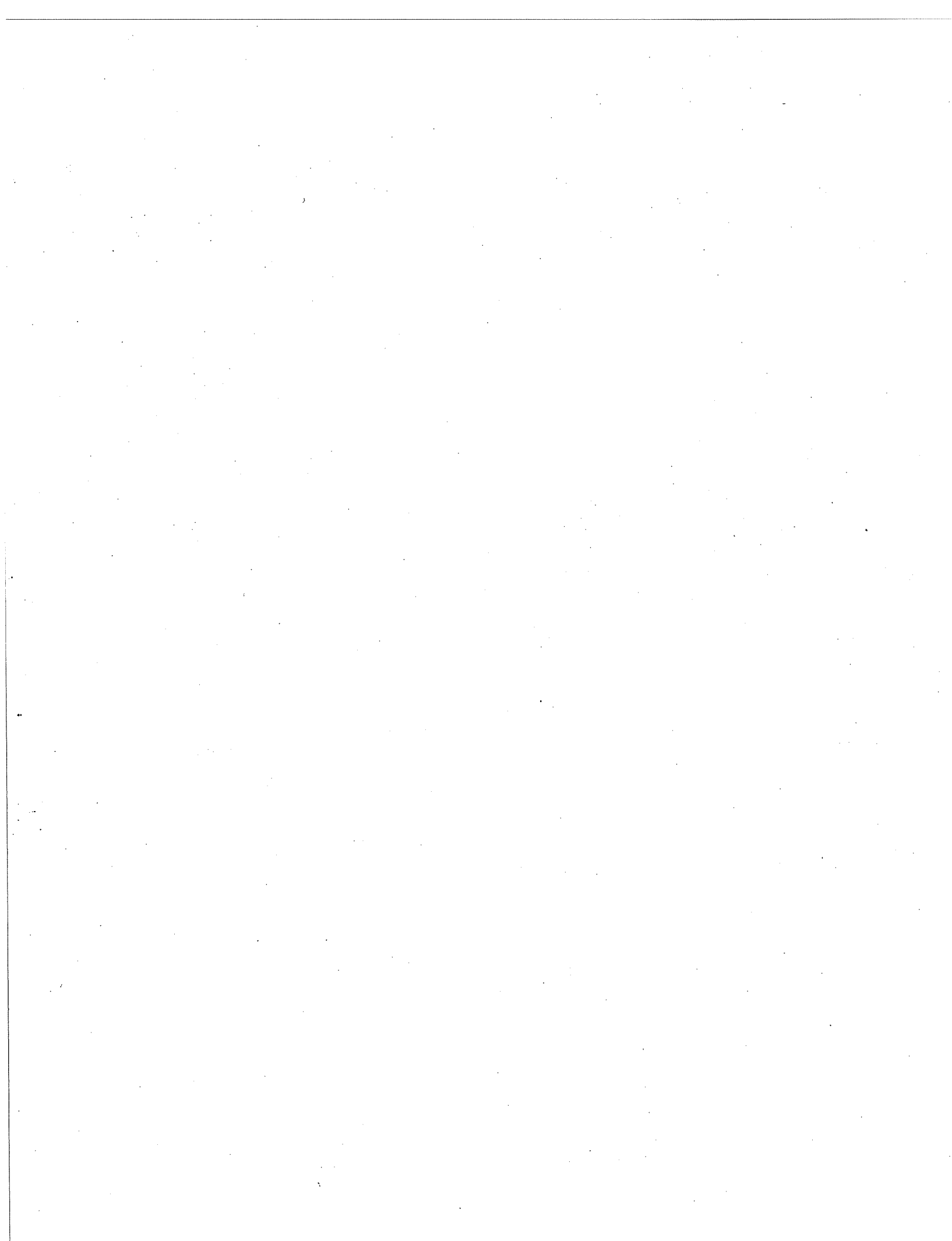
6404.19.8230	6405.20.3030
6404.19.8260	6405.20.3060
6404.19.8290	6405.20.3090

Correlation Table Sorted by Current HTS No.

Current HTS No.	Proposed HTS No.
6402.99.4020	6402.99.4920
6402.99.4040	6402.99.4940
6402.99.4060	6402.99.4960
6402.99.4080	6402.99.4980
6405.20.3030	6404.19.4230
6405.20.3030	6404.19.5230
6405.20.3030	6404.19.7230
6405.20.3030	6404.19.8230
6405.20.3060	6404.19.4260
6405.20.3060	6404.19.5260
6405.20.3060	6404.19.7260
6405.20.3060	6404.19.8260
6405.20.3090	6404.19.4290
6405.20.3090	6404.19.5290
6405.20.3090	6404.19.7290
6405.20.3090	6404.19.8290
6405.20.9015	6404.11.7515

Appendix D - Correlation tables

6405.20.9015	6404.11.8515
6405.20.9030	6404.11.7530
6405.20.9030	6404.11.8530
6405.20.9060	6404.11.7560
6405.20.9060	6404.11.8560
6405.20.9090	6404.11.7590
6405.20.9090	6404.11.8590
6405.90.9000	6402.99.4100



APPENDIX E

**SUBMISSION FROM
McGUIRE WOODS LLP, ON BEHALF OF FOOTWEAR
DISTRIBUTORS AND RETAILERS OF AMERICA
(December 7, 2010, written views and customs
documentation)**

McGuireWoods LLP
1345 Avenue of the Americas
Seventh Floor
New York, NY 10105-0106
Phone: 212.548.2100
Fax: 212.548.2150
www.mcguirewoods.com

McGUIREWOODS

December 7, 2010

Via Courier

Secretary
United States International Trade Commission
500 E Street, SW
Washington, D.C. 20436

**Certain Footwear: Recommendations for Modifying
the Harmonized Tariff Schedule of the
United States - Investigation No. 1205-8 (Addendum)**

Dear Ms. Abbott:

This submission is made on behalf of Footwear Distributors and Retailers of America ("FDRA") in response to the Commission's request for certain entry documentation. 75 *Federal Register* 75695 (December 6, 2010).

FDRA is a trade association of some 125 retailers, importers, distributors and producers of footwear. FDRA members account for some three-quarters of United States retail sales and imports of footwear.

Investigation No. 1205-8 was prompted by a request from the Department of the Treasury ("Treasury"). The Treasury request addresses the classification of certain footwear with rubber/plastic ("R/P") outsoles to which textile materials have been attached. Under current classification approaches, this footwear is treated as having an outer sole of textile materials and is classified in heading 6405 of the Harmonized Tariff Schedule of the United States ("HTS"), generally at duty rates of 7.5% (vegetable fiber uppers) or 12.5% (uppers of other textile materials or R/P). Treasury recommended the creation

of Additional U.S. Note 5 which, in effect, would treat the textile material as an accessory or reinforcement such that it would not be considered in determining the material of the outer sole.

The Commission issued a report in August containing its recommendations regarding modifications. *Certain Footwear: Recommendations for Modifying the Harmonized Tariff Schedule of the United States*, USITC Pub. 4178 (August 2010) (the "Report"). The Report acknowledges that with respect to certain subheadings additional consideration might be appropriate. Thereafter, on November 8, 2010, the United States Trade Representative ("USTR") requested that the Commission make additional recommendations relating to: 1) new submissions by interested parties on footwear classified at liquidation in HTS heading 6405¹ that under the modifications recommended in the Report would migrate to subheadings 6404.11 or 6404.19; and 2) whether the information previously provided by FDRA and others with respect to adding tariff lines in headings 6401 and 6402 was adequate.

FDRA submits the attached materials in response to the Commission's request. The materials consist of the page of the CBP Form 7501 that includes the line on which the particular shoe is listed, liquidation information, product information and a description intended to demonstrate where the shoe would have been classified if the textile material had been removed from the outer sole. Some value information has been redacted.

¹ Liquidation must have taken place prior to April 13, 2010.

A summary of the information follows:

A. 6402.99.40 (6405.90.90) (These entries were provided to the Commission July 12, 2010.)

Entry No.	Line No.	Date/Entry	Date of Liquidation	Product Information
231/9841852-0	4	05/09/09	03/19/10	Lab report with picture
<p>SR 1511006 is a women's flat (slip-on) with a rubber/plastic ("R/P") upper. The upper has a textile ribbon woven around the top line and a bow that is stitched down and is not considered a loosely-attached appurtenance. Taken together, the ribbon and bow represent more than 10 percent of the external surface area of the upper ("ESAU"). The shoe does not have a protective metal toe cap, is not protective, is not made on a base or platform of wood or cork, and is not a sandal produced in one piece by molding.</p>				

E6Q/0901032-7	3	04/15/09	02/12/10	Specification sheet with diagram
<p>Pattern No. DW212883-8 is women's high heel shoe with open toes and heels. The upper is R/P. The upper has metal accessories that represent more than 10 percent of the ESAU. The shoe does not have a protective metal toe cap, is not protective, is not made on a base or platform of wood or cork, and is not a sandal produced in one piece by molding.</p>				

B. 6404.11.70 (6405.20.90)

Entry No.	Line No.	Date/Entry	Date of Liquidation	Product Information
231/9846999-4	40/41	05/21/09	04/02/10	Picture
<p>Lot No. 070308 is a women's jogger with an upper of non-vegetable fibers and a R/P outer sole. The sole overlaps the upper along the side of the shoe, <i>i.e.</i>, not at the toe or heel.</p>				

C. 6404.11.80 (6405.20.90)

Entry No.	Line No.	Date/Entry	Date of Liquidation	Product Information
231/5116200-8	23	05/06/06	03/16/07	Specification Sheet with Picture
<p>Lot No. 48722 is an athletic shoe with non-vegetable fiber upper and R/P outer sole. The first cost is over \$6.50 but less then \$12/pair.</p>				

D. 6404.19.40 (6405.20.30)

Entry No.	Line No.	Date/Entry	Date of Liquidation	Product Information
231/3531524-3	1	04/23/05	03/03/06	Lab Report with Picture
<p>Lot No. 38790 is a girl's "Mary Jane" with a cotton upper and an R/P outsole. The shoe does not have a foxing or foxing-like band and the sole does not overlap the upper. The shoe has a first cost of less than \$3/pair.</p>				

E. 6404.19.50 (6405.20.30)

Entry No.	Line No.	Date/Entry	Date of Liquidation	Product Information
231/9294200-4	14	01/31/09	12/04/09	Picture
<p>Lot No. 055981 is a women's slip-on with a cotton upper and an R/P outer sole. The shoe has a foxing and a first cost of less than \$3/pair.</p>				

F. 6404.19.70 (6405.20.30)

Entry No.	Line No.	Date/Entry	Date of Liquidation	Product Information
E6Q/0841003-1	2	12/29/08	11/13/09	Specification Form
<p>Pattern No. DW310517 a girls' slip-on with a cotton upper and an R/P sole which overlaps the upper around more that 50% of the shoe's perimeter and is a foxing-like band. The first cost is over \$3 but less than \$6.50/pair.</p>				

275/1375926-9	1	02/03/09	12/18/09	Classification Worksheet
Style Phillia has a cotton upper. It has a foxing like-band and its first cost is over \$3 but less than \$6.50/pair.				
231/9214191-5	37	01/30/09	12/04/09	Picture
Lot No. 067424 is a girl's casual shoe with a cotton upper an R/P outer sole. The shoe has a foxing. The first cost is over \$3 but less than \$6.50/pair.				

G. 6404.19.80 (6405.20.30)

Entry No.	Line No.	Date of Entry	Date of Liquidation	Product Information
275/13757701	2	02/01/09	12/18/09	Classification Worksheet
Style P-HOP has a cotton upper and an R/P outer sole. It is an ankle height casual shoe and has a first cost over \$6.50 but less than \$12/pair.				
231/9822398-7	62	04/20/09	01/25/10	Specification and Picture
Pattern No. DW113180-1 is a women's oxford height casual shoe with a cotton upper and a R/P outer sole. The shoe has a foxing and a first cost over \$6.50 but less than \$12/pair.				

FDRA is not able to provide liquidated entry documentation for subheadings 6404.11.40, 6404.11.50, 6404.11.60, and 6404.19.60. FDRA members experienced difficulty in locating entries of this footwear that would have been entered in subheadings 6405.20.30 and 6405.20.90. Since importers generally did not maintain a record of what the classification would have been in the absence of textile material attached to outer sole, locating entries required a manual search of a large number of commercial transactions to identify appropriate footwear styles. Only once a style was identified did it become possible to locate an appropriate entry. The complexity of the search coupled with the liquidation deadline made it very difficult to identify qualifying entries. While the four subheadings referred to above are important, it has not proven possible to identify supporting entries.

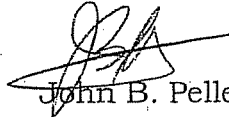
Investigation 1205-8 (Addendum)
December 7, 2010
Page 6

* * *

Please contact the undersigned if you have any questions on this submission.

Respectfully submitted,

McGUIREWOODS LLP


John B. Pellegrini

Enclosures
cc: FDRA
JBP:bam

\27654360.1

DEPARTMENT OF THE TREASURY
 UNITED STATES CUSTOMS SERVICE
 EXPEDITORS INTL/LOS ANGELES 231
 CH BOX 72, LAX BOX 35
 5200 W. CENTURY BLVD, 6TH FLOOR
 LOS ANGELES, CA 90045
 Phone: (310) 343-6200

ENTRY SUMMARY CONTINUATION SHEET
 Entry No. 9841852-0
 PAYLESS SHOESOURCE WORLDWIDE, INC.
 7072081684 BM

Fax: (310) 649-1995

29 Line No.	28 Description of Merchandise			33 A. Entered Value B. CBDS C. Relationship	64 A. T.S.U.S.A. Rate B. AGAOVD; Rate C. I.F.C. Rate D. Visa No.	65 Duty and I.R. Tax		
	30 A. T.S.U.S.A. No. B. ADACVD; Case No.	31 A. Gross Weight B. Manifest Qty.	32 Net Quantity in T.S.U.S.A. Units			Dollars	Cents	
INV# 2	914379 45611			N				
002	FTWR, OTHER, OTH, UPR>90% RU 6402.99.3171	1248	2310 PRS	C	6.0% 0.2100%			
	MFG: VNCONTY574HOC Merchandise Processing Fee							
	Invoice Value USD deductions USD net value USD Entered Value USD							
INV# 3	919702 67467			N				
003	FTWR, OTH, OTH, W, UPR>90% R 6402.99.3165	1832	3870 PRS	C	6.0% 0.2100%			
	MFG: VNCONTY574HOC Merchandise Processing Fee							
	Invoice Value USD deductions USD net value USD Entered Value USD							
INV# 4	919987 67250			N				
004	FOOTWEAR, OTHER 65.90.9000	4065	7680 PRS	C	12.5% 0.2100%			
	MFG: VNCONTY574HOC Merchandise Processing Fee							
	Invoice Value USD deductions USD net value USD Entered Value USD							

231-9841852-0 IRS# 43-164688400 TYPE 01 PORT 2704 \$47,096.74
EST.

DUTY \$0.00 EST. TAX

ENTERED: 05/09/09 FILED: 05/21/09 FULLY PAID RELEASED

LIQUIDATED: PAPERLESS STATUS INDICATOR: B

COLLECTED ON 05/18/09 \$47,096.74 DUTY

TAX # OF WITHDRAWALS: # OF LINES: 027

LIQUIDATE ON 03/19/10 \$47,096.74 DUTY

TAX IMPORT SPECIALIST TEAM 723

EXT/SUSP CODE DATE 00/00/00

EXTENDED TIMES

REFERENCE #

PAYMENT DUE: 05/19/09

BOND: 897 460307621

9841852-0

FILING LOCATION 090522ESP

9841852-0 COLLECTION PROCESSING 05/18/09 COLLECTION 06/18/09 AMOUNT

48,526.50

CLASS 001 47,096.74 CLASS 499 485.00

CLASS 501 944.76

Customs Laboratory Services LLC

10215 Fernwood Road, Suite 60, Bethesda MD 20817-1113
Phone/Fax: 301-564-4242 : E-Mail: clsllclab@yahoo.com

Report of Laboratory Analysis

To: Ms. Cindy Marie Bermudez
Payless ShoeSource Worldwide
3231 SE Sixth Street
Topeka, KS 66607-2207
F. 785-295-2015; P. 785-295-2082

RE: *American Eagle*
Black Ribbon/Bow Flat
(SR No. 1511006; Dept. 15;
Woman's Size 6)

Ref.: CLS Project No. 0345-P15-2009

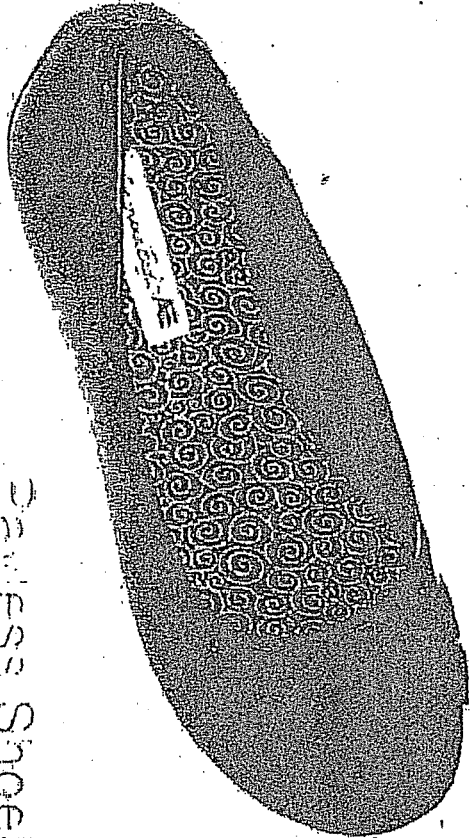
From: Aliya Grosfeld, Lab Director
Customs Laboratory Services LLC

Date: April 1, 2009

Laboratory examination indicates that the shoe has an upper of rubber/plastic, a closed toe and heel, is of the slip-on type, and does not cover the ankle.

Laboratory analysis indicates that the outer sole consists of an otherwise functional rubber/plastic outsole that has been partially covered with applied (glued-on) textile flock (chopped textile fibers). The material of the outer sole having the greatest area in contact with the ground is as follows: 47.0 percent rubber/plastic and 53.0 percent textile flock.

The plastic upper is decorated with a textile ribbon woven in and out just below the topline and a textile bow at the vamp, both of which are "accessories & reinforcements." The textile ribbon and bow are estimated to account for more than 10 percent of the external surface area of the upper.



Dayless ShoeSource

American Eagle Black

Ribbon/Bow Flat

(SR No. 1511006: Dept. 15:

Woman's Size 6)

C345-P15-2009

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection

ENTRY SUMMARY

8. Importing Carrier EVER UNITY				9. Mode of Transport 11		10. Country of Origin CN		11. Import Date 04/03/09				
12. B/L or AWB No. EGLV 149900418442				13. Manufacturer ID HKASECOR1713HON		14. Exporting Country CN		15. Export Date 03/20/09				
16. I.T. No.		17. I.T. Date		18. Missing Docs		19. Foreign Port of Lading 57078		20. U.S. Port of Unlading 3002				
21. Location of Goods/G.O. No. X215 Voyage: 062E			22. Consignee No. 91-191904200			23. Importer No. 91-191904200		24. Reference No.				
25. Ultimate Consignee Name and Address REPORT FOOTWEAR INC 13150 SE 32ND ST						26. Importer of Record Name and Address REPORT FOOTWEAR INC 13150 SE 32ND ST						
Destination: WA City BELLEVUE			Customer Reference # report State WA Zip 980054436			City BELLEVUE		State WA Zip 980054436				
27.	28. Description of Merchandise					32.		33.		34.		
Line No.	29.		30.		31.		A. Entered Value		A. HTSUS Rate		Duty and I.R. Tax	
	A. HTSUS No. B. ADA/CVD No.		A. Grossweight B. Manifest Qty.		Net Quantity in HTSUS Units		B. CHGS C. Relationship		B. ADA/CVD Rate C. IRC Rate D. Visa No.		Dollars Cents	
001	FOOTWEAR, OTHER 6405.90.9000		996 KG		647 PKG 972.00 PRS		[REDACTED] C [REDACTED] N		12.5% 0.2100% 0.1250%		[REDACTED] [REDACTED]	
002	FOOTWEAR, OTHER 6405.90.9000		963 KG		972.00 PRS		[REDACTED] C [REDACTED] N		12.5% 0.2100% 0.1250%		[REDACTED] [REDACTED]	
003	FOOTWEAR, OTHER 6405.90.9000		1,002 KG		984.00 PRS		[REDACTED] [REDACTED]		12.5%		[REDACTED]	
Other Fee Summary for Block 39 499 - MPF 501 - HMF			35. Total Entered Value \$ [REDACTED]			CBP USE ONLY				TOTALS		
			Total Other Fees [REDACTED]			A. LIQ CODE		B. Ascertained Duty		37. Duty [REDACTED]		
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.						REASON CODE		C. Ascertained Tax		38. Tax [REDACTED]		
								D. Ascertained Other		39. Other [REDACTED]		
								D. Ascertained Total		40. Total [REDACTED]		
41. DECLARANT NAME Report Footwear Inc.						TITLE SIGNATURE		DATE 04/03/09				
42. Broker/Filer Information (Name, address, phone number) Report Footwear Inc. 13150 SE 32nd Street Bellevue, WA 98005 425-586-4940						43. Broker/Importer File No. 0901032						

Customs Response

Entry Summary: E6Q-0901032-7
Response Type: Notice of Liquidation
Received: Thu 02/11/10 10:36 PM PST

Message

Liquidation Date: 02/12/10
C&P Document Filing Location: LQ0904162SF
Liquidation Type: No change
Total Paid Duty: \$16,619.28
Liquidated Duty: \$16,619.28
Total Paid Fees: \$445.41
Liquidated Fees: \$445.41

[← Back](#)

11/4/2010

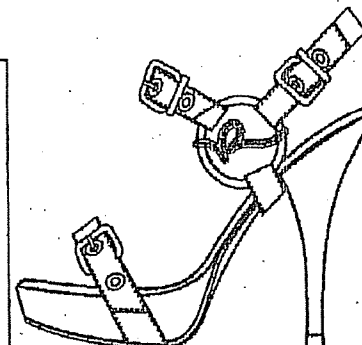
Branded

SPECIFICATION FORM

SPEC NO : SP000054310 Rev 8

SHOE NAME : **GALLA**

Pattern Number **DW212883-8**



GENDER	Women's	CONSTRUCTION	Cemented	DEVELOPMENT	
LAST	26647 M			STAGE :	Production
COPIED FROM	SP000054308	COLORWAY	ORANGE SNAKE	OWNER	USA
ORIGINAL				DESIGNER	SK
FORMERLY		CUSTOMER	ROCA WEAR	US PD	LEW
SMU		DIVISION	Branded	PD COORDINATOR	
SIZE RANGE		CATEGORY	Dress.	FACTORY	
		LINE	Summer 2009		

UPPER :						
Upper Material A	B597R073-1	Red/Multi	MULTICOLORED SNAKE PU			
Ornaments		1E GOLD	METAL			"R" ornament w/clear rhinestones, pls follow updated mold w/smaller logo size, color as sample
Upper Stitching		TAN	THREAD			AS SAMPLE
Eyelets		1E GOLD	METAL			
Buckle		1E GOLD	METAL			
Buckle keeper		1E GOLD	METAL			
Gore			ELASTIC			follow the sales sample for the elastic color for the 2 elastic gores w/buckles
LINING :						
Insole Binding	B597R073-1	Red/Multi	MULTICOLORED SNAKE PU			Insole binding w/wrap toe
Sock	C098G311-5	Gold	NAPPA METALLIC PU			3/4 sock
Sock Logo		BLACK	SCREENPRINT			ROCAWEAR LOGO
Upper Lining	C098G311-5	Gold	NAPPA METALLIC PU			
BOTTOM :						
Outsole		BLACK	PVC SHEET <i>Textile covered</i>			add embossed mini rib w/Rocawear logo
Toplift		BLACK	PU			
Edge		BLACK	PAINTED			
Outsole Logo		1E GOLD FOIL	SCREENPRINT			
Heel Covering		BLACK	ABS W/HIGH SHINE LACQUER FINISH			Color as sample
Platform Covering		1E GOLD	ABS W/ELECTROPLATE			Color as sample

6425.7070
6402.9940

E GA 09010:2-7

E-13

07/09/2010 13:30 FAX 4256433846

REPORT

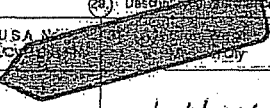
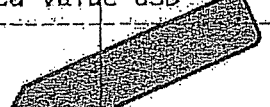

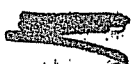

006/008

6404.11.70

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE
EXPEDITORS INTL/LOS ANGELES 231
CH BOX 72, LAX BOX 35
5200 W. CENTURY BLVD, 6TH FLOOR
LOS ANGELES, CA 90045
Phone: (310) 343-6200

ENTRY SUMMARY CONTINUATION SHEET
(1) Entry No. 9846999-4
PAYLESS SHOESOURCE WORLDWIDE, INC.
7072088629 KY

Fax: (310) 649-1995

(28) U.S. No.	(29) Description	(32) Net Quantity in T.S.U.S.A. Units	(33) A. Entered Value B. CHGS C. Relationship	(34) A. T.S.U.S.A. Rate B. ACA/OVD Rate C. L.R.C. Rate D. Visa No.	(35) Duty and I.R. Tax	
					Dollars	Cents
927285 70388		6404.1.70	N			
040	FTWR, WOM, UPPERS TEXT MAT, OTHER 6405.20.9060 12486 16596 PRS MFG: CNHUEFUNDIN Merchandise Processing Fee		93426 1802	12.5% 0.2100%	11678.25 196.19	
	Invoice Value USD 95095.08 deductions USD 1668.62 net Value USD 93426.46 Entered Value USD 93426					
INV# 39		6404.11.70	N			
927286 70388						
041	FTWR, WOM, UPPERS TEXT MAT, OTHER 6405.20.9060 154 204 PRS MFG: CNHUEFUNDIN Merchandise Processing Fee		1149 22	12.5% 0.2100%	143.63 2.41	
	Invoice Value USD 1168.92 deductions USD 19.87 net Value USD 1149.05 Entered Value USD 1149					
INV# 40			N			
927312 70021						
042	FTWR, WOM, UPPERS TEXT MAT, OTHER 6405.20.9060 6899 8448 PRS MFG: HKRAGENT1702KOW Merchandise Processing Fee			12.5% 0.2100%		
	Invoice Value USD additions USD deductions USD net Value USD Entered Value USD					
INV# 41						
PAGE 14 (CNTD)			V001			

RECORD

Customs Form 7501-A (11/22/95)

231-9893330-4 IRS# 43-164688400 TYPE 01 PORT 2704 \$12,548.83 EST.
DUTY \$0.00 EST. TAX
ENTERED: 07/22/09 FILED: 08/04/09 FULLY PAID RELEASED LIQUIDATED PAPERLESS
STATUS INDICATOR: B

COLLECTED ON 08/20/09 \$12,548.83 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 036
LIQUIDATE ON 06/04/10 \$12,548.83 DUTY
TAX IMPORT SPECIALIST TEAM 723
EXT/SUSP CODE DATE 00/00/00
EXTENDED TIMES
REFERENCE # PAYMENT DUE: 07/31/09
BOND: 897 460307621
9893330-4

FILING LOCATION 090805ESP

231-9859276-1 IRS# 43-164688400 TYPE 01 PORT 2704 \$53,292.06 EST.
DUTY \$0.00 EST. TAX
ENTERED: 06/13/09 FILED: 06/25/09 FULLY PAID RELEASED LIQUIDATED PAPERLESS
STATUS INDICATOR: B

COLLECTED ON 07/21/09 \$53,292.06 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 049
LIQUIDATE ON 04/23/10 \$53,292.06 DUTY
TAX IMPORT SPECIALIST TEAM 723
EXT/SUSP CODE DATE 00/00/00
EXTENDED TIMES
REFERENCE # PAYMENT DUE: 06/23/09
BOND: 897 460307621
9859276-1

FILING LOCATION 090626ESP

231-9846999-4 IRS# 43-164688400 TYPE 01 PORT 3002 \$203,670.70 EST.
DUTY \$0.00 EST. TAX
ENTERED: 05/21/09 FILED: 06/04/09 FULLY PAID RELEASED LIQUIDATED PAPERLESS
STATUS INDICATOR: R

COLLECTED ON 06/18/09 \$203,670.70 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 151
LIQUIDATE ON 04/02/10 \$203,670.70 DUTY
TAX IMPORT SPECIALIST TEAM 7BS
EXT/SUSP CODE DATE 00/00/00
EXTENDED TIMES
REFERENCE # PAYMENT DUE: 06/02/09
BOND: 897 460307621
9846999-4

FILING LOCATION 09061053WX003001

231-9861908-5 IRS# 43-164688400 TYPE 01 PORT 2704 \$66,512.56 EST.
DUTY \$0.00 EST. TAX
ENTERED: 06/18/09 FILED: 07/01/09 FULLY PAID RELEASED LIQUIDATED PAPERLESS
STATUS INDICATOR: B



DEPARTMENT OF THE TREASURY
 UNITED STATES CUSTOMS SERVICE
 EXPEDITORS INTL/LOS ANGELES 231
 CH BOX 72, LAX BOX 35
 5200 W. CENTURY BLVD, 6TH FLOOR
 LOS ANGELES, CA 90045
 Phone: (310) 343-6200

ENTRY SUMMARY CONTINUATION SHEET

Entry No.
 5116200-8

PAYLESS SHOESOURCE WORLDWIDE, INC.
 7071382982 E2

Fax: (310) 649-1995

(28) Line No.	(30) T.S.U.S.A. No. B. ADA/CVD Case No.	(31) (A) Gross Weight B. Manifest Qty.	(32) Net Quantity in T.S.U.S.A. Units	(33) (A) Entered Value B. CHGS C. Relationship	34. (A) T.S.U.S.A. Rate B. ACA/OVD Rate C. L.R.C. Rate D. Visa No.	(35) Duty and I.R. Tax	
						Dollars	Cents
712398 49411				N			
020	FTWR, WOMEN, OTH, OVER \$2.50/ 6403.99.9065 184 300 PRS MFG: HKTREWAY11KOW Merchandise Processing Fee				10.0% 0.2100%		
021	FTWR, OT, OTHER, OVER \$2.50/P 6403.99.9071 1048 1710 PRS MFG: HKTREWAY11KOW Merchandise Processing Fee				10.0% 0.2100%		
	Invoice Value USD deductions USD net value USD Entered Value USD						
INV# 18							
712866 1315				N			
022	WELT, WORK FTWR, COV ANKLE, 6403.91.3010 921 384 PRS MFG: TWUSAINT15TAI Merchandise Processing Fee				5.0% 0.2100%		
	Invoice Value USD Entered Value USD						
INV# 19							
714400 48719				N			
023	FTWR, WOM, UPPERS TEXT MAT, O 6405.20.9060 486 360 PRS MFG: HKTREWAY11KOW Merchandise Processing Fee			3133 162	12.5% 0.2100%	391.63 6.58	
	Invoice Value USD deductions USD net Value USD Entered Value USD		3240.00 107.08 3132.92 3133				
INV# 20							
PAGE 7 (CNTD)				V001			

RECORD

Customs Form 7501-A (112295)

Fax #: 310-649-1995

----- Forwarded by Andrew Decelles/LAX/Expeditors on 11/04/2010 07:57 AM

EXPD-LAX@EXPEDITO
RS.COM

To
11/04/2010 07:54 AM andrew.decelles@EXPEDITORS.COM
cc

Subject
ABI JR RESPONSE

Page 1 ENTRY SUMMARY QUERY RESPONSE 11/04/10
08:53:58 A8

231-5116200-8 IRS# 43-164688400 TYPE 01 PORT 2704 \$31,951.85 EST.
DUTY \$0.00 EST. TAX

ENTERED: 05/05/06 FILED: 05/18/06 FULLY PAID RELEASED LIQUIDATED PAPERLESS
STATUS INDICATOR: B

COLLECTED ON 06/20/06 \$31,951.85 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 027

LIQUIDATE ON 03/16/07 \$31,951.85 DUTY
TAX IMPORT SPECIALIST TEAM 723

EXT/SUSP CODE DATE 00/00/00
EXTENDED TIMES

REFERENCE # PAYMENT DUE: 05/16/06
BOND: 897 460307621
5116200-8

FILING LOCATION 060519ESP

File Edit View Favorites Tools Help

Convert Select

Google

Exit

Save

ClearData

Print

PrintShoe

NewSmpl

Images

NewVrs

NewCort

COPY

Search Web Search Bookmarks Settings Mail Address Book Calendar Notepad

Share Check Translate AutoFill

First EDept Prev Next LDept Last Find

Description: GHP-LONDON/ALT CLOSURE MESH - Breeze

SuppNo: 1105405 OperDate: 09/16/2005

DepID: 11 PSLUPD: Tinal Lee

Buyer: JoePassio PSLUPD: BeckyHanish

Brand: Champion

Style: EMERGENCY

Size: L 3

Color: 48722

Part: 5

Construction: OPEN

Material: QIANGXING

Category: Womens

Style: StepIn

Upper Color: Orange/White

Outsole Material: Mesh/PVC

Upper Material: Orange/White

Outsole Material: Black-w/ white toe

Upper Material: Orange

Outsole Material: Orange

Outsole Material: White

Outsole Material: powerstrap

Outsole Material: White

Outsole Material: White

Outsole Material: White

Outsole Material: White

Outsole Material: White

Outsole Material: White

Outsole Material: White

Outsole Material: White

Done Start [Navigation icons] [System tray icons] 4/25/2010 10:57:20 AM

6404.19.40

DEPARTMENT OF THE TREASURY
 UNITED STATES CUSTOMS SERVICE
 EXPEDITORS INT'L/LOS ANGELES 231
 CH BOX 72, LAX BOX 35
 5200 W. CENTURY BLVD, 6TH FLOOR
 LOS ANGELES, CA 90045
 Phone: (310) 343-6200
 Fax: (310) 649-1995

ENTRY SUMMARY

Form Approved GMB No. 1616-0065

1. Entry No. 3531524-3	2. Entry Type Code 01 ABI/A	3. Entry Summary Date 723
4. Entry Date 04/23/05	5. Port Code 2704	6. Bond No. 897
7. Bond Type Code 8	8. Broker/Importer File No. 7071195702	9. Importer No. G1
10. Consignee No. 43-164688400	11. Importer of Record Name and Address PAYLESS SHOESOURCE WORLDWIDE, INC. 3231 E. 6TH STREET TOPEKA, KS 66601	12. Importer No. 43-164688400
13. Exporting Country CN	14. Export Date 04/08/05	15. Country of Origin CN
16. Missing Documents	17. I.T. No.	18. I.T. Date

19. B/L or AWB No. YMLUW228101633	20. Mode of Transportation 11	21. Manufacture I.D. MULTI	22. Reference No.
23. Importing Order YM WEALTH	24. Foreign Port of Lading 57000	25. Location of Goods/G.O. No. VOY: 12 04/08/05 Y773 SOLAR INT'L (YANG MING) (SP 12)	
26. U.S. Port of Unloading 2704	27. Import Date 04/23/05		

28. Line No.	29. (A) T.S.U.S.A. No. U. ADACVD Case No.	29a. Description of Merchandise		30. (A) Gross Weight B. Metric Cty.	31. (A) Net Quantity in T.S.U.S.A. Units	33. (A) Entered Value B. CHGS C. Relationship			34. (A) T.S.U.S.A. Rate B. ACA/OVD Rate C. I.R.C. Rate D. Visa No.				35. Duty and I.R. Tax		
						Dollars	Cents			Dollars	Cents				
INV# 1		26,830 KG 2770 CTNS													
001		42 CTNS 266129 38790 FTWR, OTH PERSON, UPPERS VEG FIB 6405.20.3090 266 1008 PRS MFG: TWINTFO0808TAI Merchandise Processing Fee				N	1410	7.5%					105.75		
		Invoice Value USD 1461.60 deductions USD 51.85 net Value USD 1409.75 Entered Value USD 1410				C	73	0.2100%					2.96		
		Block 39 Summary: Harbor Maintenance Fee 501 Merchandise Processing 499 Total													
		PAGE 1 (CNTD) TOTAL ENTERED VALUE													

36. Declaration of Importer of Record (Owner or Purchaser) or Authorized Agent I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for customs purposes is as shown above. OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoice are true. OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoice as to value or price are true. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise for free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate customs officer any information showing a different state of facts. Notices required by Paperwork Reduction Act of 1995. This information is needed to ensure that importers/exporters are complying with U.S. Customs laws, to allow us to compute and collect the right amount of money, to enforce other agency requirements, and to collect accurate statistical information on imports. Your response is mandatory.	U.S. CUSTOMS USE		TOTALS		
	A. Uq Code	B. Ascertained Duty	37. Duty		
	C. Ascertained Tax		38. Tax		0.00
	D. Ascertained Other		39. Other		
	E. Ascertained Total		40. Total		

41. Signature of Declarant, Title, and Date: **attty-in-fact 04/18/05**
V001 LAX Expeditors International of WA, Inc.
EXPEDITORS INT'L OF WA, INC. Customs Form 7501 (112295)

05/05/05 FWL

RECORD

DUTY \$0.00 EST. TAX
ENTERED: 04/06/05 FILED: 04/19/05 FULLY PAID RELEASED LIQUIDATED PAPERLESS
STATUS INDICATOR: B

COLLECTED ON 04/19/05 \$27,591.66 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 017
LIQUIDATE ON 02/17/06 \$27,591.66 DUTY
TAX IMPORT SPECIALIST TEAM 723
EXT/SUSP CODE DATE 00/00/00
EXTENDED TIMES
REFERENCE # PAYMENT DUE: 04/15/05
BOND: 897 460307621
3524123-3

FILING LOCATION 050420ESP

231-3531426-1 IRS# 43-164688400 TYPE 01 PORT 3001 \$36,648.94 EST.
DUTY \$0.00 EST. TAX
ENTERED: 04/20/05 FILED: 05/03/05 FULLY PAID RELEASED LIQUIDATED PAPERLESS
STATUS INDICATOR: B

COLLECTED ON 05/03/05 \$36,648.94 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 028
LIQUIDATE ON 03/03/06 \$36,648.94 DUTY
TAX IMPORT SPECIALIST TEAM 787
EXT/SUSP CODE DATE 00/00/00
EXTENDED TIMES
REFERENCE # PAYMENT DUE: 04/29/05
BOND: 897 460307621
3531426-1

FILING LOCATION 050504ESP

231-3531524-3 IRS# 43-164688400 TYPE 01 PORT 2704 \$11,086.64 EST.
DUTY \$0.00 EST. TAX
ENTERED: 04/23/05 FILED: 05/05/05 FULLY PAID RELEASED LIQUIDATED PAPERLESS
STATUS INDICATOR: B

COLLECTED ON 05/05/05 \$11,086.64 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 016
LIQUIDATE ON 03/03/06 \$11,086.64 DUTY
TAX IMPORT SPECIALIST TEAM 723
EXT/SUSP CODE DATE 00/00/00
EXTENDED TIMES
REFERENCE # PAYMENT DUE: 05/03/05
BOND: 897 460307621
3531524-3

FILING LOCATION 050506ESP



CONSUMER TESTING LABORATORIES, INC.

430 S. CONGRESS AVENUE, SUITE 1B • DELRAY BEACH, FL 33445
TEL: (561) 330-3081 • FAX: (561) 330-7712 • florida@consumertesting.com

LABORATORY REPORT NO.: 16915

DATE: February 14, 2005

TO: Payless ShoeSource
P.O. Box 1189
3231 East Sixth Street
Topeka, KS 66607

DEPT: Not Provided (BCNY L/R)
Lot No.: 38790

ATTN: Cindy Marie Bermudez

SUBJECT: One Half (1/2) Pair of children's pink canvas Mary Jane featuring Predominately Textiles upper of cotton canvas fabrics and a Textiles and Rubber/Plastic Outer Sole; Labeled: Teeny Toes® Lot # 38790; Size: 4; Color: Hot Pink; Made In China; Dated: 11/05/04

REASON FOR ANALYSIS: To determine the constituent material of the outer sole, i.e. the material having the greatest surface area in contact with the ground. All measurements were made in accordance with U.S. Customs Laboratory Method 64-01. The area measurements were made using Tamaya Digital Planimeter Model Planix 5. All materials were identified either by microscopic examinations, chemical analysis or burning tests.

EVALUATION OF FINDINGS: The following observations are made:

Visual examination of the submitted sample indicates the outsole is composed of unit-molded bottom to which layers of textile materials have been bonded to the external surface of the outer sole, which is in contact with the ground. It should be noted that the textile fibers are visible on external surface of the textile layers with unaided or naked eye. Further observations under 8X and 30X magnification confirmed the above finding with an additional indication that the textile material is of non-woven construction and there is no rubber/plastic coating on the surface of the textile material or any significant amount of polymeric material migrating through the fibrous structure of the textile inserts.

In the test, the impression of the "outer sole" in contact with the ground simulating taking steps, was obtained.

Material	% External Surface Area of the Outer Sole In Contact With the Ground
Textiles	61.64
Rubber/Plastics	38.36



Specialists in the Evaluation of Consumer Products Since 1952

Terms and Conditions: Use of Consumer Testing Laboratories name and/or seal is not permitted without our written authorization. Our reports apply only to the individual sample tested. Consumer Testing Laboratories liability is strictly limited to invoice amount.

Florida • Arkansas • Hong Kong • India • Canada • China

CONSUMER TESTING LABORATORIES, INC.

Client: Payless ShoeSource

Laboratory Report No.: 16915

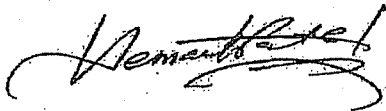
Page 2

Based on the above observations, the constituent material of the outsole is classifiable as "Textiles" under HTSUS for all duty purposes.

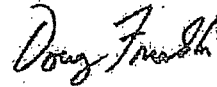
Based upon above analysis, as constructed, the submitted Footwear, in which the external surface area of the outer sole is predominately textile and the upper is of predominately vegetable fiber (Cotton fibers-confirmed by burn tests) is classifiable under HTSUS subheading 6405.20.3060. The general duty rate for this subheading is 7.5%.

It should be noted that this information is provided to our clients to assist them in estimating duty rates and/or in designing their product. Consumer Testing Laboratories has no connection whatsoever with U.S. Customs, and this classification should not be considered as an official ruling. Our report is provided using the most recent information regarding the Harmonized Tariff Schedule. Our findings may be contrary to U.S. Customs interpretations.

CONSUMER TESTING LABORATORIES, INC.



HEMANT PATEL
VICE PRESIDENT & TECHNICAL MANAGER



DOUG FRANKLIN
HARDLINES MANAGER

NOTE: Unless notified in writing, all samples will be disposed of after thirty (30) days.

EXHIBIT



Specialists in the Evaluation of Consumer Products Since 1952

Terms and Conditions: Use of Consumer Testing Laboratories name and/or seal is not permitted without our written authorization. Our reports apply only to the individual sample tested. Consumer Testing Laboratories liability is strictly limited to invoice amount.

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640419.50

DEPARTMENT OF THE TREASURY
EXPEDITORS INTL/LOS ANGELES 231
CH BOX 72, LAX BOX 35
5200 W. CENTURY BLVD, 6TH FLOOR
LOS ANGELES, CA 90045
Phone: (310) 343-6200

ENTRY SUMMARY CONTINUATION SHEET
RAYLESS SHOESOURCE WORLDWIDE, INC.
7072014261 KY

Fax: (310) 649-1995

28 Line No.	29 A. T.S.U.S.A. No. B. ADA/VD Code No.	31 A. Gross Weight B. Manifest Qty.	32 Net Quantity in T.S.U.S.A. Units	33			35 Duty and I.B. Tax			
				A. Entered Value	B. CHGS	C. Relationship	A. T.S.U.S.A. Rate	B. ADA/VD Rate	C. I.B.C. Rate	D. Visa No.
	Invoice Value USD deductions USD net Value USD Entered Value USD									
INV# 9	894549 49531			N						
013	FTWR, WOM, UPPERS OF VEG FIBER 6405.20.3060 2712 900 PRS MFG: CNHUASPOJIA Merchandise Processing Fee						7.5%			
	Invoice Value USD deductions USD net Value USD Entered Value USD						0.2100%			
INV# 10	894705 55981		6404.19.50	N						
014	FTWR, WOM, UPPERS OF VEG FIBER 6405.20.3060 1965 912 PRS MFG: CNHUASPOJIA Merchandise Processing Fee				2250 365		7.5%	168.75		
	Invoice Value USD deductions USD net Value USD Entered Value USD		2316.48 66.38 2250.10 2250				0.2100%	4.73		
INV# 11	894738 43671			N						
015	FTWR, WOM, UPPERS OF VEG FIBER 6405.20.3060 17210 9322 PRS MFG: CNHUASPOJIA Merchandise Processing Fee						7.5%			
	Invoice Value USD deductions USD net Value USD Entered Value USD						0.2100%			
PAGE 5 (CNTD)				V002						

RECORD

Customs Form 7501-A (112295)

Page 1
14:44:07 AB

ENTRY SUMMARY QUERY RESPONSE

10/26/10

231-9822398-7 IRS# 43-164688400 TYPE 01 PORT 2704 \$63,257.59 EST.
DUTY \$0.00 EST. TAX
ENTERED: 03/20/09 FILED: 04/02/09 FULLY PAID RELEASED
LIQUIDATED
PAPERLESS STATUS INDICATOR: B

COLLECTED ON 04/20/09 \$63,257.59 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 091
LIQUIDATE ON 01/29/10 \$63,257.59 DUTY
TAX IMPORT SPECIALIST TEAM 723
EXT/SUSP CODE DATE 00/00/00
EXTENDED TIMES
REFERENCE # PAYMENT DUE: 03/31/09
BOND: 897 460307621
9822398-7

FILING LOCATION 090403ESP

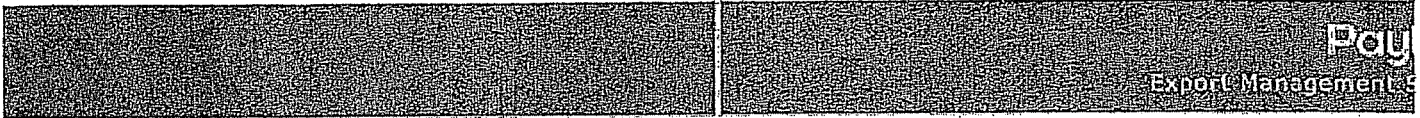
231-9294200-4 IRS# 43-164688400 TYPE 01 PORT 2704 \$44,925.53 EST.
DUTY \$0.00 EST. TAX
ENTERED: 01/19/09 FILED: 01/30/09 FULLY PAID RELEASED
LIQUIDATED
PAPERLESS STATUS INDICATOR: B

COLLECTED ON 02/20/09 \$44,925.53 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 052
LIQUIDATE ON 12/04/09 \$44,925.53 DUTY
TAX IMPORT SPECIALIST TEAM 723
EXT/SUSP CODE DATE 00/00/00
EXTENDED TIMES
REFERENCE # PAYMENT DUE: 01/28/09
BOND: 897 460307621
9294200-4

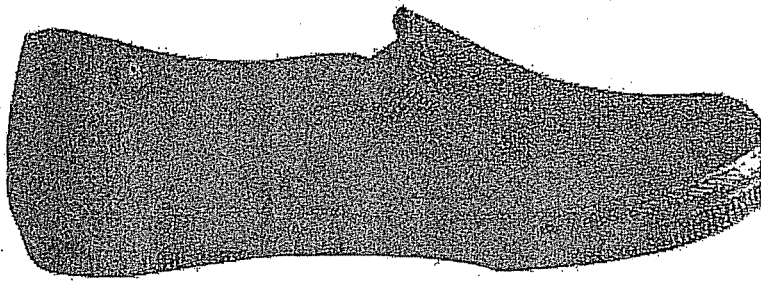
FILING LOCATION 090201ESP

231-9294191-5 IRS# 43-164688400 TYPE 01 PORT 2704 \$23,052.91 EST.
DUTY \$0.00 EST. TAX
ENTERED: 01/19/09 FILED: 01/30/09 FULLY PAID RELEASED
LIQUIDATED
PAPERLESS STATUS INDICATOR: B

COLLECTED ON 02/20/09 \$23,052.91 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 046
LIQUIDATE ON 12/04/09 \$23,052.91 DUTY



Search Area



Payless Shoesource International

<http://www.qualityworks.hk/CSMproject/CSMShowPicture.ASPX?PIC=M00006549S20090514170527.JPG> 10/26/2010

Liquidated 11/13/2009

607

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection

ENTRY SUMMARY

8. Importing Carrier ROTTERDAM BRIDGE		9. Mode of Transport 11		10. Country of Origin CN		11. Import Date 12/22/08	
12. B/L or AWB No. KKLU XIA0158900		13. Manufacturer ID HKASECOR1713HON		14. Exporting Country CN		15. Export Date 12/06/08	
16. I.T. No. V0539176797		17. I.T. Date 12/22/08		18. Missing Docs 57069		19. Foreign Port of Lading 2709	
21. Location of Goods/G.O. No. H367 Voyage: 46E		22. Consignee No. 91-191904200		23. Importer No. 91-191904200		24. Reference No.	
25. Ultimate Consignee Name and Address REPORT FOOTWEAR INC 13150 SE 32ND ST Destination: OH City BELLEVUE				26. Importer of Record Name and Address REPORT FOOTWEAR INC 13150 SE 32ND ST Customer Reference # Justice 668 State WA Zip 980054436 City BELLEVUE State WA Zip 980054436			
27.	28. Description of Merchandise			32.	33.		34.
Line No.	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units	A. Entered Value B. CHGS C. Relationship	A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	Duty and I.R. Tax Dollars Cents	
001	M/W FOOTWARE,RUB/PLAS;6405 9902.13.92 FTWR,OTH PERSON,UPPERS VEG FIB 6405.20.3090	2,790 KG 7,375.00 PRS	1,683 PKGS	XXXXXX \$0 N	6.5% FREE 0.2100% 0.1250%	XXXXXX \$0.00 XXXXXX	
002	FTWR,WOM,UPPERS OF VEG FIBER 6405.20.3060	2,791 KG 7,377.00 PRS		\$45,073 XXXXXX N	7.5% 0.2100% 0.1250%	XXXXXX XXXXXX XXXXXX	
003	M/W FOOTWARE,RUB/PLAS;6405						
Other Fee Summary for Block 39 499 - MPF 501 - HMF				35. Total Entered Value CBP USE ONLY		TOTALS	
				A. LIQ CODE		B. Ascertained Duty	
				REASON CODE		C. Ascertained Tax	
						D. Ascertained Other	
						D. Ascertained Total	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT						37. Duty	
I declare that I am the <input type="checkbox"/> importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed.						38. Tax	
I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.						39. Other	
41. DECLARANT NAME Report Footwear Inc.		TITLE		SIGNATURE		DATE 12/22/08	
42. Broker/Filer Information (Name, address, phone number) Report Footwear Inc. 13150 SE 32nd Street Bellevue, WA 98005 425-586-4940				43. Broker/Importer File No. 0841003			

TRG Direct

[Home](#) [Account](#) [Trade Partners](#) [Entries](#) [ISF](#) [Statements](#) [Transmissions](#) [Resources](#) [Help Center](#)

Entry Summary

E6Q-0841003-1

- [Main Menu](#)
- [Header Information](#)
- [Manifest Records](#)
- [ISF Information](#)
- [Transmit Entry](#)
- [7501: Print Email](#)
- [3461: Print Email](#)
- [Print Notice of Arrival](#)
- [View Statement](#)
- [Statement Date Update](#)
- [Delete Entry](#)

Customs Response

Entry Summary	E6Q-0841003-1
Response Type	Notice of Liquidation
Received	Thu, 11/12/09 10:07 PM PST

Message

Liquidation Date: 11/13/09
CBP Document Filing Location: IQ090111ESF
Liquidation Type: No change

Total Paid Duty:	\$11,293.25
Liquidated Duty:	\$11,293.25
Total Paid Fees:	\$481.25
Liquidated Fees:	\$481.25

[Back](#)

Thank you,

Branded

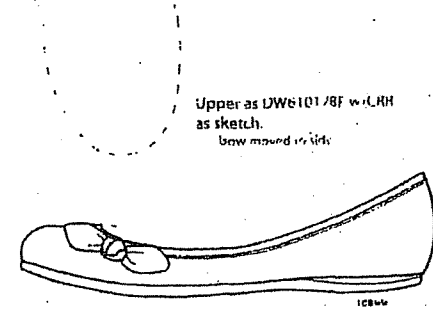
SPECIFICATION FORM

SPEC NO : SP000047458 Rev 8

SHOE NAME : EYELET BALLET

Pattern Number DW310517-7

GENDER	Kids	CONSTRUCTION	Cemented	DEVELOPMENT	
LAST	DW81841 M			STAGE :	Production
COPIED FROM	SP000042850	COLORWAY	WHITE	OWNER	USA
ORIGINAL				DESIGNER	LB
FORMERLY		CUSTOMER	Justice	US PD	LB
SMU		DIVISION	Branded	PD COORDINATOR	
SIZE RANGE	C4/	CATEGORY	Casuals	FACTORY	
		LINE	Spring 2008		



UPPER :

Upper Material A	A	White	Domestic eyelet of cotton		as V523W115
Backstay		WHITE	HEAVY COTTON WEBBING	M/A	
Blinding	15mm	WHITE	HEAVY COTTON WEBBING	m/a	
Bow		White	Domestic eyelet of cotton		BOW ON THE SIDE AS SR 46790, DW310517A-1, 8/8/08 EXCEPT:
Upper Stitching		m/u	stitch		

LINING :

Sock		White	6N CANVAS		sock w/ blinding
Sock Blinding		WHITE	cotton webbing	20MM	M/U
Sock Logo		silver	S/P	JUSTICE HEART	
Upper Lining		White	6N CANVAS		
Counter Lining		m/l	non woven		

BOTTOM :

Midssole		WHITE	EVA		
Outsole		GUM AB	TEXTILE + Flower Crepe		

GENERAL COMMENTS :

ALL DETAIL AS PO # 135191, DW310517, 9/12/08

13518

6404.20.3080 \$ 44

ATTACHMENTS :

or possibly 6404.19.35

E-29

REFER INQUIRIES TO:

S. CUSTOMS SERVICE

DIRECTOR

OCEAN BL, FL 14

RE OA 90802-4826

GOODS ENTERED AT:

MOBILE, AL

COURTESY NOTICE

ENTRIES SCHEDULED TO LIQUIDATE

SERIES	TYPE AND ENTRY NO.	DATE OF ENTRY	LIQUID CODE	INITIAL AMOUNT	LIQUIDATION AMOUNT
01	13759269	02-03-09		5,959.46	5,959.46
	THIS IS NOT A BILL - NO ACTION REQUIRED				
	FILER CODE 274 BATCH NR 000219L				
<i>Philia</i>					

S. INC.
BARNETT AVE
ISLAND CITY NY 11104-1013

IMPORTER NUMBER: 05-157193500
DATE OF LIQUIDATION: 12-18-09

+ INDICATES REFUND TO DIFFERENT ADDRESS
• INDICATES OFFSET OF REFUNDS

DEPARTMENT OF THE TREASURY
U.S. CUSTOMS SERVICE
Customs Form 4333A (04/1993)

51078

Your entry is scheduled to liquidate on the date indicated for the liquidation amount. Any difference between this amount and the initial amount paid will be billed or refunded to you.
If you are dissatisfied with the liquidated amount, a protest may be filed within 90 days of the date of liquidation according to the procedures set forth in Part 174 of the Customs Regulations (19 CFR Part 174).

PRE-CLASSIFICATION WORKSHEET FOR IMPORTED FOOTWEAR

1. DIV / Style name Philla US HTS# 8405.20.3080/9902.13.92
 2. Vendors style # _____ Quoted Duty Rate 6.5 %
 3. Color Code/s 008 Blue

4) Percentage of external surface area of upper (including reinforcements & accessories) which is: _____ %

Leather	_____ %	(specify type: bovine, pig, kid, lamb, reptile, other)
Rubber and/or Plastic	<u>10</u> %	
Textile Materials	<u>85</u> %	(Specify type: Canvas,)
Other Material/s	<u>5</u> %	(Specify type: Buckle,)
Total	<u>100</u> %	(100%)

5. Percentage of external surface area of outer sole (including reinforcements and accessories) which is:

Leather	_____ %	
Rubber and/or Plastic	<u>45</u> %	
Textile Materials	<u>55</u> %	
Wood	_____ %	
Other (Specify type)	_____ %	^ (ESO Tech, Fabric)
Total	<u>100</u> %	(100%)



6. In answering 3 or 4 above, did you consider any pieces to be "accessories" or reinforcement? Yes

7. Is the footwear disposable (i.e. intended for one-time use)? Yes _____ No X

8. Is the footwear designed for sports activity and does it have spikes, cleats, etc., or provision for attachment of such? Yes _____ No X

9. Check if the footwear is one of the following:

Skating boots, wrestling boots, boxing boots, or cycling shoes	_____
Ski-boots, cross-country ski footwear, or snowboard boots	_____
Tennis shoes, basketball shoes, gym shoes, training shoes or the like	_____
None of the above	<u>X</u>

10. Is the footwear worn exclusively by men, youths or boys? Yes _____ No X

11. Does the footwear have a protective metal toe-cap? Yes _____ No X

12. Check what is the height of the upper?

Covers the knee or higher	_____
Covers the ankle but not the knee	_____
Does not cover the ankle	<u>X</u>

A. Complete only if outer soles and uppers are rubber or plastics:

1. Percent of external surface area of upper (including all reinforcements and accessories) which is rubber and/or plastics: _____ %

2. Is it waterproof and assembled by means other than stitching, riveting, nailing, screwing, plugging or similar processes? Yes _____ No _____

3. Is the external surface area of the upper and sole (including reinforcements and accessories) over 90% polyvinyl chloride PVC? Yes _____ No _____

4. Is the footwear designed for use without closures? Yes _____ No _____

5. Is the external surface area of the upper (including reinforcements and accessories) over 90% rubber and/or plastic? Yes _____ No _____

List accessories or reinforcements and what their percentage is on the external surface area of the upper?

_____	_____ %
_____	_____ %
_____	_____ %

6. Is the footwear designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease, chemicals or cold or inclement weather? Yes _____ No _____

If "Yes", are uppers covering the ankle and are entirely of non-molded construction from a point 3 cm above the top of the outer sole? Yes _____ No _____

7. Does the footwear have a foxing or foxing like band applied or molded at the sole and overlapping the upper? Yes _____ No _____

If "yes", is the foxing or foxing-like band wholly or almost wholly of rubber or plastic? Yes _____ No _____

8. Check which of the following characteristics does the footwear possess:

- Is it made on a base or platform of wood? _____
- Is it made on a base or platform of cork? _____
- Does it have open toes or open heels? _____
- Is it the slip-on type? _____
- Made of exclusively adhesive construction? _____
- Is it a "Zoria"? _____
- None of the above _____

B. Complete only if the outer soles are rubber, plastic, leather or composition leather, other mats and uppers are leather:

1. Regarding the leather pieces (if any), are they coated or laminated with rubber and/or plastics?
 Coated _____ Laminated _____ Neither _____ Not Applicable _____
 If "Yes", how thick is the coating to the nearest hundredth of a millimeter? _____ mm
2. Check which of the following characteristics does the footwear possess?
 Well ("Good Year") construction _____
 Turn or turned construction _____
 Uppers consisting of leather straps across the instep and around the big toe _____
 Made on a base or platform of wood _____
 Uppers of pigskin _____
 None of the above _____

C. Complete only if the outer soles are rubber, plastic, leather or composition leather, other mats and uppers are textile materials:

1. Does the footwear have a foxing or foxing like band applied or molded at the sole and overlapping the upper?
 Yes No _____
 If "yes", is the foxing or foxing-like band wholly or almost wholly of rubber or plastic?
 Yes No _____
2. Percent of external surface area of upper which is leather (including leather reinforcements and accessories): _____ %
3. Percent by weight of rubber and/or plastics is: _____ %
4. Is footwear less than 10% by weight of rubber and/or plastics or not over 50% by weight of textile materials, rubber, and/or plastics? Yes _____ No %
5. Percent by weight of textile material(s) plus rubber and/or plastics is: _____ %
6. Check which of the following characteristics does the footwear possess:
 Designed to protect against water, oil, grease chemicals, or cold or inclement weather? _____
 Is it the slip-on type? _____
 Does it have open toes or open heels? _____
 Made of exclusively adhesive construction soles which overlap the upper except at the toe or heel? _____
 Are the sole and upper made of wool felt? _____
 None of the above? _____
7. Percent of the fibers of the upper, which by weight, are vegetable fibers (cotton, flax, etc): _____ 20 %

XIAMEN TOP MOUNTAIN TRADE CO.,LTD
 (Vendor's Company Name)

SUSAN FANG
 (Authorized Signature)

/ /
 Date

6404-19-70

DEPARTMENT OF THE TREASURY
EXPEDITORS INT'L/LOS ANGELES 231
CH BOX 72, LAX BOX 35
5200 W. CENTURY BLVD, 6TH FLOOR
LOS ANGELES, CA 90045
Phone: (310) 343-6200

ENTRY SUMMARY CONTINUATION SHEET
Entry No. 9294191-5
PAYLESS SHOESOURCE WORLDWIDE, INC.
7072014272 07

Fax: (310) 649-1995

28. Line No.	29. Description of Merchandise		32. Net Quantity in T.S.U.S.A. Units	33. A. Entered Value B. CHGS C. Relationship	34. A. T.S.U.S.A. Rate B. ACA/OVD Rate C. I.R.C. Rate D. Visa No.	35. Duty and I.R. Tax	
	30. A. T.S.U.S.A. No. B. ABACVD Case No.	31. A. Gross Weight B. Maritime Qty.				Dollars	Cents
		Invoice Value USD deductions USD net Value USD Entered value USD	[REDACTED]				
INV# 26							
		897157 67424	6404-19-70	N			
037	FTWR,WOM,UPPERS OF VEG FIBER 6405.20.3060 MFG: CNDQEXP5QIN Merchandise Processing Fee	1 165 PRS		611 1 N	7.5% 0.2100%	45.83 1.28	
038	M/W FOOTWARE, RUB/PLAS; 64052030 9902.13.92 MFG: CNDQEXP5QIN FTWR,OTH PERSON,UPPERS VEG FIB 6405.20.3090 Merchandise Processing Fee	1 1410 PRS		0 5220 1 C	6.5% 0.2100%	0.00 339.30 10.96	
		Invoice Value USD deductions USD net Value USD Entered Value USD	5985.00 153.75 5831.25 5831				
INV# 27							
		897681 62437		N			
039	FTWR,WOM,UPPERS OF VEG FIBER 6405.20.3060 MFG: CNDQEXP5QIN Merchandise Processing Fee	1 340 PRS		[REDACTED] 1 C	7.5% 0.2100%	[REDACTED]	
040	M/W FOOTWARE, RUB/PLAS; 64052030 9902.13.92 MFG: CNDQEXP5QIN FTWR,OTH PERSON,UPPERS VEG FIB 6405.20.3090 Merchandise Processing Fee	1 2645 PRS		0 [REDACTED] 1 C	6.5% 0.2100%	[REDACTED]	
		PAGE 12 (CNTD)		V001			

REGORD

Customs Form 7501-A (112295)

Page 1
14:44:07 A8

ENTRY SUMMARY QUERY RESPONSE

10/26/10

231-9822398-7 IRS# 43-164688400 TYPE 01 PORT 2704 \$63,257.59 EST.
DUTY \$0.00 EST. TAX
ENTERED: 03/20/09 FILED: 04/02/09 FULLY PAID RELEASED
LIQUIDATED
PAPERLESS STATUS INDICATOR: B

COLLECTED ON 04/20/09 \$63,257.59 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 091
LIQUIDATE ON 01/29/10 \$63,257.59 DUTY
TAX IMPORT SPECIALIST TEAM 723
EXT/SUSP CODE DATE 00/00/00
EXTENDED TIMES
REFERENCE # PAYMENT DUE: 03/31/09
BOND: 897 460307621
9822398-7

FILING LOCATION 090403ESP

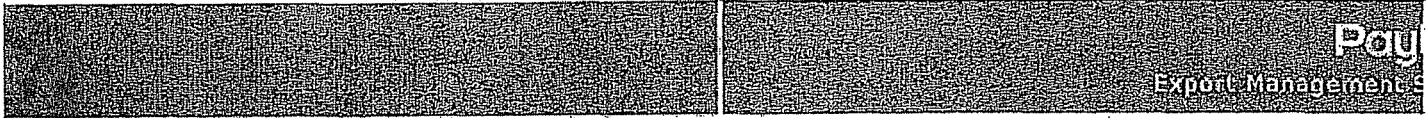
231-9294200-4 IRS# 43-164688400 TYPE 01 PORT 2704 \$44,925.53 EST.
DUTY \$0.00 EST. TAX
ENTERED: 01/19/09 FILED: 01/30/09 FULLY PAID RELEASED
LIQUIDATED
PAPERLESS STATUS INDICATOR: B

COLLECTED ON 02/20/09 \$44,925.53 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 052
LIQUIDATE ON 12/04/09 \$44,925.53 DUTY
TAX IMPORT SPECIALIST TEAM 723
EXT/SUSP CODE DATE 00/00/00
EXTENDED TIMES
REFERENCE # PAYMENT DUE: 01/28/09
BOND: 897 460307621
9294200-4

FILING LOCATION 090201ESP

231-9294191-5 IRS# 43-164688400 TYPE 01 PORT 2704 \$23,052.91 EST.
DUTY \$0.00 EST. TAX
ENTERED: 01/19/09 FILED: 01/30/09 FULLY PAID RELEASED
LIQUIDATED
PAPERLESS STATUS INDICATOR: B

COLLECTED ON 02/20/09 \$23,052.91 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 046
LIQUIDATE ON 12/04/09 \$23,052.91 DUTY



Search Area



REFER INQUIRIES TO:

U.S. CUSTOMS SERVICE

PORT DIRECTOR

301 E OCEAN BL, FL 14

LONG BEACH, CA 90802-4826

COURTESY NOTICE

ENTRIES SCHEDULED TO LIQUIDATE

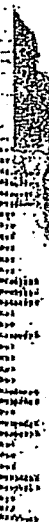
SERIES	TYPE AND ENTRY NO.	DATE OF ENTRY	LIQUID CODE	INITIAL AMOUNT	LIQUIDATION AMOUNT
01	13757099	02-05-09		5,569.67	5,569.67
01	13757099	02-21-09		1,000.00	1,000.00
01	13757099	02-01-09		53,854.50	53,854.50
01	13759772	02-01-09		9,042.49	9,042.49
01	13769002	02-01-09		24,940.69	24,940.69
01	13765506	02-03-09		4,567.60	4,567.60
01	13765357	02-04-09		3,311.45	3,311.45
01	13755995	02-04-09		2,145.78	2,145.78

STEVE MADSEN LTD.
5215 BARRETT AVE
LONG ISLAND CITY NY 11104-1018

*INDICATES REFUND TO DIFFERENT ADDRESS
*INDICATES OFFSET OF REFUNDS

IMPORTER NUMBER	DATE OF LIQUIDATION
13-358623100	12-18-09

DEPARTMENT OF THE TREASURY



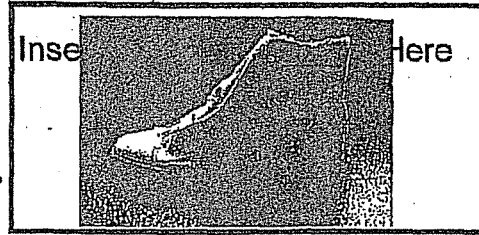
PRE-CLASSIFICATION WORKSHEET FOR IMPORTED FOOTWEAR

1. DIV / Style name _____ / _____ US HTS# 6405.20.3080
 2. Vendors style # P-HOP Quoted Duty Rate 7.6 %
 3. Color Code/s BLK/019,WHITE/109,GREY/839
 4) Percentage of external surface area of upper (including reinforcements & accessories) which is: _____ %

Leather _____ % (specify type: bovine, pig, kid, lamb, reptile, other)
 Rubber and/or Plastic _____ %
 ** Textile Materials 100 % (Specify type: cotton)
 Other Material/s _____ % (Specify type: Pony hair, Raffia etc.)
 Total 100 % (100%)

5. Percentage of external surface area of outer sole (including reinforcements and accessories) which is:

Leather _____ %
 Composition leather _____ %
 Rubber and/or Plastic 6.71 %
 Textile Materials 94.29 %
 Wood _____ %
 Other (Specify type) _____ % (ESO Tech, Fabric)
 Total 100 % (100%)



6. In answering 3 or 4 above, did you consider any pieces to be "accessories" or reinforcement? Y
7. Is the footwear disposable (i.e. intended for one-time use)? Yes _____ No V
8. Is the footwear designed for sports activity and does it have spikes, cleats, etc., or provision for attachment of such?
 Yes _____ No V
9. Check if the footwear is one of the following:
 Skating boots, wrestling boots, boxing boots, or cycling shoes _____
 Ski-boots, cross-country ski footwear, or snowboard boots _____
 Tennis shoes, basketball shoes, gym shoes, training shoes or the like _____
 None of the above V
10. Is the footwear worn exclusively by men, youths or boys? Yes _____ No V
11. Does the footwear have a protective metal toe-cap? Yes _____ No V
12. Check what is the height of the upper?
 Covers the knee or higher _____
 Covers the ankle but not the knee V
 Does not cover the ankle _____

A. Complete only if outer soles and uppers are rubber or plastics:

1. Percent of external surface area of upper (including all reinforcements and accessories) which is rubber and/or plastics: _____ %
2. Is it waterproof and assembled by means other than stitching, riveting, nailing, screwing, plugging or similar processes?
 Yes _____ No _____
3. Is the external surface area of the upper and sole (including reinforcements and accessories) over 90% polyvinyl chloride PVC?
 Yes _____ No _____
4. Is the footwear designed for use without closures? Yes _____ No _____
5. Is the external surface area of the upper (including reinforcements and accessories) over 90% rubber and/or plastic?
 Yes _____ No _____

List accessories or reinforcements and what their percentage is on the external surface area of the upper?
 _____ %
 _____ %
 _____ %

6. Is the footwear designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease, chemicals or cold or inclement weather?
 Yes _____ No _____
 If "Yes", are uppers covering the ankle and are entirely of non-molded construction from a point 3 cm above the top of the outer sole?
 Yes _____ No _____
7. Does the footwear have a foxing or foxing like band applied or molded at the sole and overlapping the upper?
 Yes _____ No _____
 If "yes", is the foxing or foxing-like band wholly or almost wholly of rubber or plastic?
 Yes _____ No _____

8. Check which of the following characteristics does the footwear possess:

- Does it have open toes or open heels? _____
- Is it the slip-on type? _____
- Made of exclusively adhesive construction? _____
- Is it a "Zoris"? _____
- None of the above _____

B. Complete only if the outer soles are rubber, plastic, leather or composition leather, other mat'ls and uppers are leather:

1. Regarding the leather pieces (if any), are they coated or laminated with rubber and/or plastics?
 Coated _____ Laminated _____ Neither _____ Not Applicable _____
 If "Yes", how thick is the coating to the nearest hundredth of a millimeter? _____ mm
2. Check which of the following characteristics does the footwear possess?
 Welt ("Good Year") construction _____
 Turn or turned construction _____
 Uppers consisting of leather straps across the instep and around the big toe _____
 Made on a base or platform of wood _____
 Uppers of pigskin _____
 None of the above _____

C. Complete only if the outer soles are rubber, plastic, leather or composition leather, other mat'ls and uppers are textile materials:

1. Does the footwear have a foxing or foxing like band applied or molded at the sole and overlapping the upper?
 Yes V No _____
 If "yes", is the foxing or foxing-like band wholly or almost wholly of rubber or plastic?
 Yes V No _____
2. Percent of external surface area of upper which is leather (including leather reinforcements and accessories): 0 %
3. Percent by weight of rubber and/or plastics is: _____ %
4. Is footwear less than 10% by weight of rubber and/or plastics or not over 50% by weight of textile materials, rubber, and/or plastics? Yes _____ No V %
5. Percent by weight of textile material(s) plus rubber and/or plastics is: _____ %
6. Check which of the following characteristics does the footwear possess:
 Designed to protect against water, oil, grease chemicals, or cold or inclement weather? _____
 Is it the slip-on type? _____
 Does it have open toes or open heels? _____
 Made of exclusively adhesive construction soles which overlap the upper except at the toe or heel? _____
 Are the sole and upper made of wool felt? _____
 None of the above? V
7. Percent of the fibers of the upper, which by weight, are vegetable fibers (cotton, flax, etc): 100 %

 (Vendor's Company Name)

 (Authorized Signature)

 Date

6404.19.80

DEPARTMENT OF THE TREASURY
EXPEDITORS INTL/LOS ANGELES 231
CH BOX 72, LAX BOX 35
5200 W. CENTURY BLVD, 6TH FLOOR
LOS ANGELES, CA 90045
Phone: (310) 343-6200

ENTRY SUMMARY CONTINUATION SHEET
Entry No. 9822398-7
PAYLESS SHOESOURCE WORLDWIDE, INC.
7072053754 KY

Fax: (310) 649-1995

28 Line No.	29 A. T.S.U.S.A. No. B. ADA/VD Case No.	30 A. Gross Weight B. Manifest Qty.	31 Net Quantity in T.S.U.S.A. Units	32 A. Entered Value B. CHGS. C. Relationship	33 A. T.S.U.S.A. Rate B. ACA/VD Rate C. I.R.C. Rate D. Visa No.	34 Duty and L.R. Tax	
						Dollars	Cents
INV# 55							
	914436 68897		6404.19.80	N			
062	FTWR, WOM, UPPERS OF VEG FIBER 6405.20.3060 4379 3426 PRS MFG: CNPUFSHQ13WEN Merchandise Processing Fee			26823 777	7.5% 0.2100%	2011.73 56.33	
	Invoice Value USD deductions USD net Value USD Entered Value USD			27339.48 516.77 26822.71 26823			
INV# 56							
	914439 68897			N			
063	FTWR, WOM, UPPERS OF VEG FIBER 6405.20.3060 149 120 PRS MFG: CNPUFSHQ13WEN Merchandise Processing Fee				7.5% 0.2100%		
	Invoice Value USD deductions USD net Value USD Entered Value USD						
INV# 57							
	914561 68898			N			
064	FTWR, WOM, UPPERS OF VEG FIBER 6405.20.3060 5473 4281 PRS MFG: CNPUFSHQ13WEN Merchandise Processing Fee				7.5% 0.2100%		
	Invoice Value USD deductions USD net Value USD Entered Value USD						
PAGE 21 (CNTD)				V001			

RECORD

Customs Form 7501-A (112295)

231-9822398-7 IRS# 43-164688400 TYPE 01 PORT 2704 \$63,257.59 EST.
DUTY \$0.00 EST. TAX

ENTERED: 03/20/09 FILED: 04/02/09 FULLY PAID RELEASED

LIQUIDATED

PAPERLESS STATUS INDICATOR: B

COLLECTED ON 04/20/09 \$63,257.59 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 091

LIQUIDATE ON 01/29/10 \$63,257.59 DUTY
TAX IMPORT SPECIALIST TEAM 723

EXT/SUSP CODE DATE 00/00/00

EXTENDED TIMES

REFERENCE #

PAYMENT DUE: 03/31/09

BOND: 897 460307621
9822398-7

FILING LOCATION 090403ESP

231-9294200-4 IRS# 43-164688400 TYPE 01 PORT 2704 \$44,925.53 EST.
DUTY \$0.00 EST. TAX

ENTERED: 01/19/09 FILED: 01/30/09 FULLY PAID RELEASED

LIQUIDATED

PAPERLESS STATUS INDICATOR: B

COLLECTED ON 02/20/09 \$44,925.53 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 052

LIQUIDATE ON 12/04/09 \$44,925.53 DUTY
TAX IMPORT SPECIALIST TEAM 723

EXT/SUSP CODE DATE 00/00/00

EXTENDED TIMES

REFERENCE #

PAYMENT DUE: 01/28/09

BOND: 897 460307621
9294200-4

FILING LOCATION 090201ESP

231-9294191-5 IRS# 43-164688400 TYPE 01 PORT 2704 \$23,052.91 EST.
DUTY \$0.00 EST. TAX

ENTERED: 01/19/09 FILED: 01/30/09 FULLY PAID RELEASED

LIQUIDATED

PAPERLESS STATUS INDICATOR: B

COLLECTED ON 02/20/09 \$23,052.91 DUTY
TAX # OF WITHDRAWALS: # OF LINES: 046

LIQUIDATE ON 12/04/09 \$23,052.91 DUTY

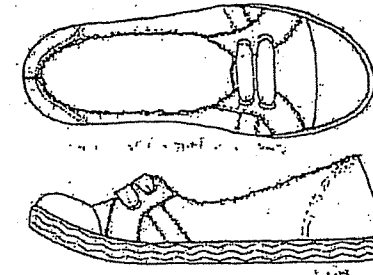
Topline

SPECIFICATION FORM

SPEC NO : SP000052745 Rev 15

SHOE NAME : Daisy Fray

Pattern Number DW113180-1



GENDER	Women's	CONSTRUCTION	Cemented.	DEVELOPMENT	
LAST	30018 M			STAGE :	Production
COPIED FROM	SP000049917	COLORWAY	Green Camo -ECO	OWNER	USA
ORIGINAL	SEA0030018			DESIGNER	RFS
FORMERLY		CUSTOMER	Payless.	US PD	MH
SMU		DIVISION	Topline	PD COORDINATOR	
SIZE RANGE	W6	CATEGORY	CASUAL	FACTORY	
		LINE	Spring-2009		

Part Name	Color	Material	Print	Ref. To	Color No.	Comments
UPPER :						
Upper Material A	A	OLIVE/MULTI	ORGANIC COTTON TWILL WITH PRINT	#37	Q787V759-1	FRAYED EDGE; COLOR SHOULD MATCH THE SOCK ON SR9047788 DTD 8/26/08; no test needed; need certification document; Greenland
Label		white label w/ black letters	Eco loop label w/ ZOE & ZAC LOGO			no test needed; need certification document
Tongue		OLIVE/MULTI			Q787V759-1	COLOR SHOULD MATCH THE SOCK ON SR9047788 DTD 8/26/08; no test needed; need certification document; Greenland
Gore		NATURAL	ECO ELASTIC		M/UPPER LINING	ECO ELASTIC LINING AS SAMPLE; COLOR MATCHING UPPER LINING; no test needed; need certification document; Bal He
Eyelets		4A Antique Brass	NICKEL FREE Eyelets		4A	NICKEL FREE; need test
Laces		Off White	ECO LACE		m/off wht in upper	no test needed; need certification document; Bal He
Upper Stitching		Cream	ECO THREAD		m/off wht in upper	no test needed; need certification document; COATS
LINING :						
Sock Lining		NATURAL	ORGANIC COTTON CANVAS	#15	V106N119	no test needed; need certification document; Greenland
Counter Lining		NATURAL	ORGANIC COTTON CANVAS	#15	AS SAMPLE	no test needed; need certification document; Greenland
Insole Board			BONTEX-134G			PLEASE CONFIRM; no test needed; need certification document
Sock Logo		WHITE LABEL W/BLACK LETTERS	ECO WHITE WOVEN LABEL W/ ZOE & ZAC PRINT			ECO LABEL/ECO PRINT; no test needed; need certification document
Upper Lining		NATURAL	ORGANIC COTTON CANVAS	#15	V106N119	no test needed; need certification document; Greenland
BOTTOM :						

E-43

SPEC NO : SP000052745Re 15

SPECIFICATION FORM

Pattern Number DW113180-1

Topline

SHOE NAME : Daisy Fray

COMMENTS			
BOTTOM :			
Outsole	Off White	ECO TEXTILE/LECTRONIC 7,056,558+ ECO RUBBER	AS SAMPLE 20% RECYCLED RUBBER+ECO LECTRONIC W/ ZOE & ZAC PLUG; need test; electronic color at outsole should match the rubber outsole color
Spot check for lead content Toe Cap	OFF WHITE	ECO RUBBER	AS SAMPLE 20% RECYCLED RUBBER/CUPSOLE AND TOE CAP SHOULD BE ECO RUBBER MATERIAL; COLOR MATCHING SAMPLE; test needed

GENERAL COMMENTS :

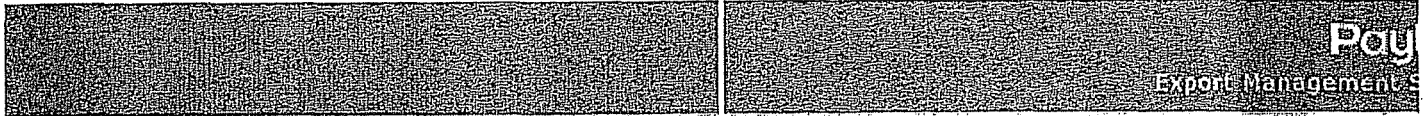
ALL DETAILS AS PRODUCTION SPEC, REFERENCE PW160034C-1 SR# 9047775 DTD 8/19/2008 EXCEPT:

1. ALL MATERIALS SHOULD BE ECO MATERIALS.
2. UPPER MATERIAL & TONGUE: PRINT AND COLOR SHOULD MATCH THE SOCK ON DW390096-4 SR9047788 DTD 8/26/08.
3. LACES, UPPER STITCHING, EYELETS, UPPER LINING, SOCK LINING, COUNTER, OUTSOLE, CUPSOLE, TOE CAP: COLORS SHOULD MATCH PW160034C-1 SR9047775 DTD 8/19/08.
4. ECO ELASTIC GORE: COLOR SHOULD MATCH UPPER LINING.
5. SOCK LOGO: WHITE ECO WOVEN LABEL W/ BLACK ECO ZOE & ZAC PRINT
6. OUTSOLE: ECO LECTRONIC+ECO RUBBER WITH ZOE & ZAC PLUG
Electronic color at outsole should match the rubber outsole color
7. ADD ZOE & ZAC ECO LOOP LABEL ON UPPER: WHITE W/ BLACK LETTERS.

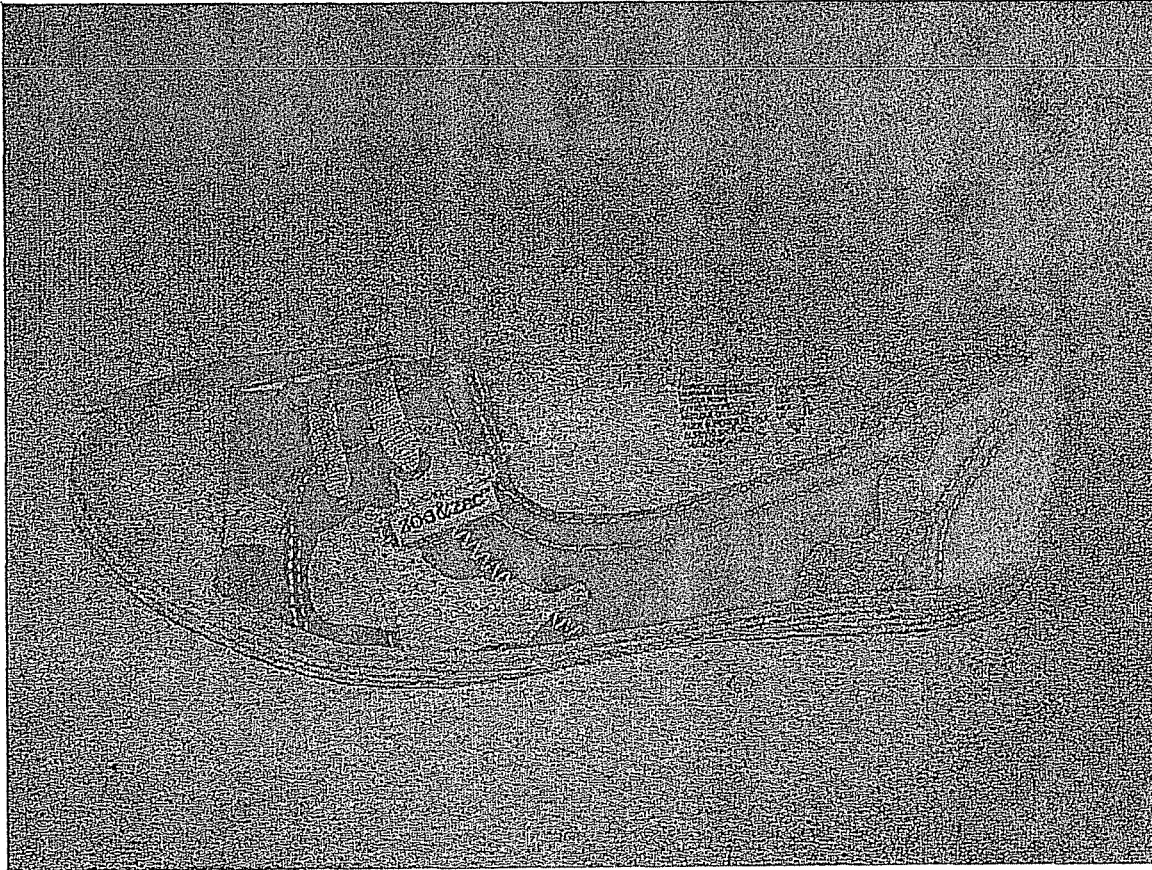
FORMERLY: PW160034C = INJECTED
NOW DW113180 = CEMENTED

Please note in packaging: "M&Buster" organic anti-mold patch"
Need CPSIA test

ATTACHMENTS :

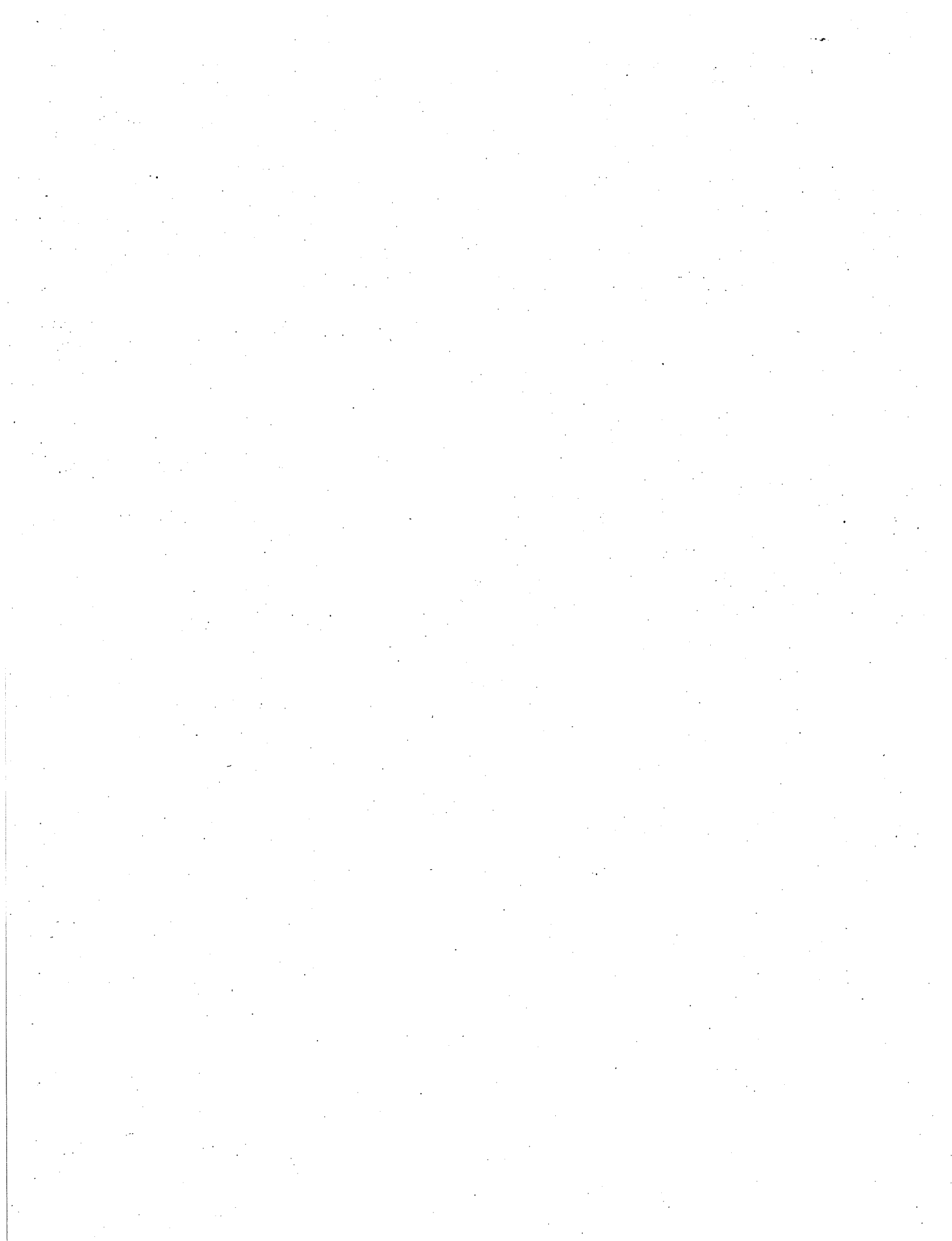


Search Area



Payless Shoesource International

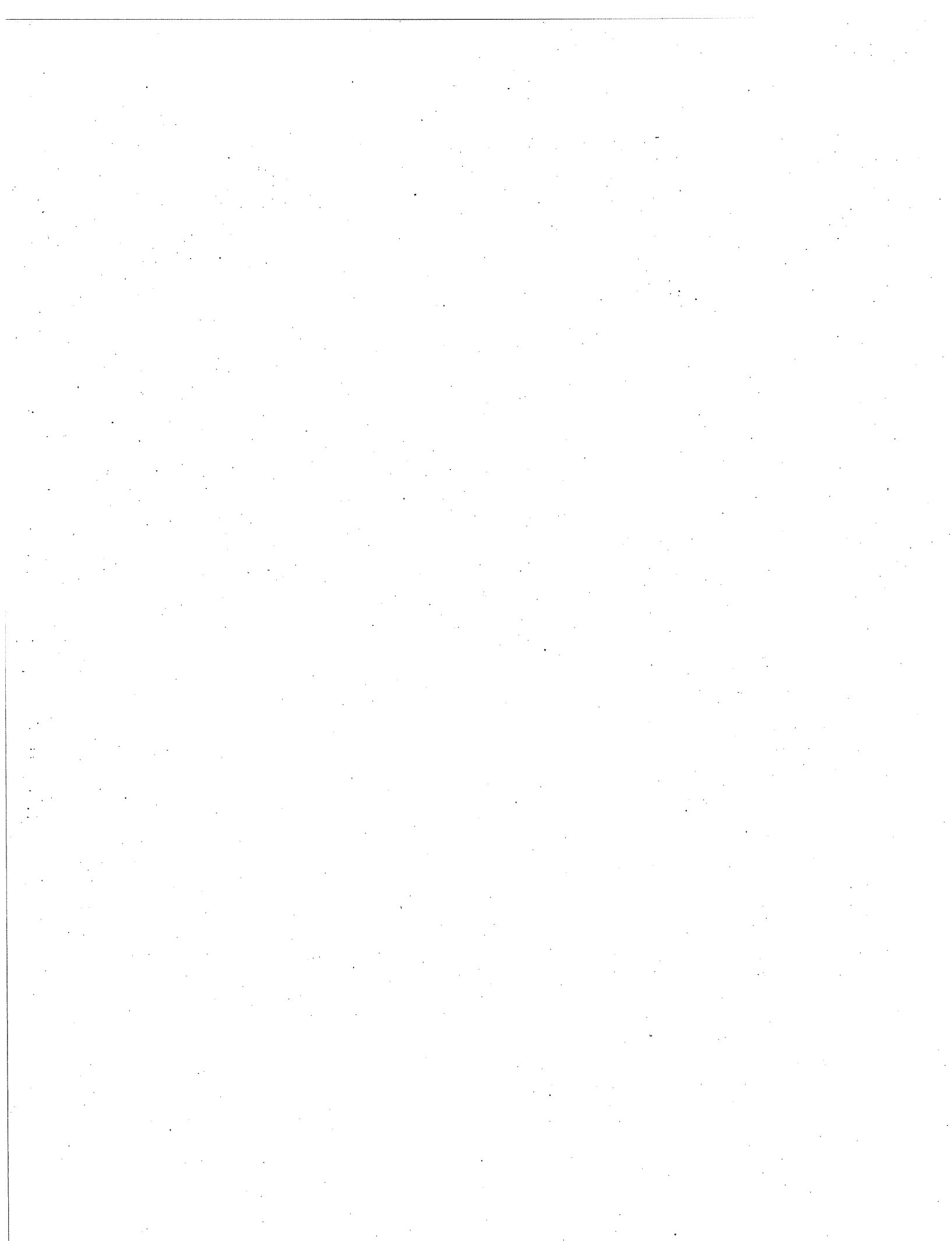
<http://www.qualityworks.hk/CSMproject/CSMShowPicture.ASPX?PIC=M00005253S20090304135538.JPG> 10/26/2010



APPENDIX F

**SUBMISSION FROM
GRUNFELD, DESIDERIO, LEBOWITZ, SILVERMAN &
KLESTADT LLP, ON BEHALF OF PRO LINE
MANUFACTURING CO.**

**(December 21, 2010, written views and customs
documentation)**



GRUNFELD, DESIDERIO, LEBOWITZ, SILVERMAN & KLESTADT LLP

COUNSELORS AT LAW

399 PARK AVENUE

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FAX (212) 557-4415

www.gdisk.com

WRITER'S DIRECT DIAL NUMBER

212-973-7764

eackerman@gdisk.com

December 21, 2010

VIA FEDEX

U.S. International Trade Commission
500 E Street, SW
Washington, DC 20436

Attention: The Honorable Marilyn R. Abbott, Secretary

Re: Pro Line Manufacturing Co.
Investigation No. 1205-8 (Addendum)
Proposed Modifications to the HTSUS (Certain Footwear)
Our Reference: 10163-0050002

Dear Secretary Abbott:

On behalf of our client, Pro Line Manufacturing Co. of Wayne, NJ ("Pro Line"), and in response to the Addendum to Investigation No. 1205-8 (75 Fed. Reg. 76595 (December 6, 2010)), we are providing the Commission with Customs entry information in support of Pro Line's original submission of May 13, 2010.

Our original submission urged the creation of additional tariff breakouts to ensure revenue neutrality under Section 1205 of the Omnibus Trade and Competitiveness Act of 1988 (19 U.S.C. § 3005). The urged breakouts would apply to footwear currently classified in heading

6405, HTSUS, that would otherwise migrate to subheadings 6404.11 or 6404.19 or to subheading 6401.91 or 6401.99.

Pro Line estimates that it has imported approximately 185,000 pairs of such footwear in the past 18 months. In response to the Commission's request for entries, we are providing copies of 14 sample entry summaries (CBP Form 7501) reflecting footwear styles having textile outsoles (certain value information has been redacted).¹

Each CBP Form 7501 has been marked to identify the line item corresponding to the particular footwear styles that would be affected. By means of example, line number 003 on Entry No. U47-0472218-8, entered on October 31, 2009, covered 1080 pairs of Style No. 2011T, a men's rubber hip boot with a textile-embedded outsole. This shoe was entered under subheading 6405.90.90, dutiable at 12.5%. Without an addition tariff breakout, under the current proposal, this style would be classifiable under subheading 6401.99.10, dutiable at 37.5%. See also, as a second example, Entry No. U47-0469933-7, of July 15, 2009, for which line number 002 covers 20 pairs of Style No. WIN92302, a neoprene chest wader with a textile-embedded outsole. This shoe was entered under subheading 6405.90.90, dutiable at 12.5%. Without an addition tariff breakout, under the current proposal, this style would be classifiable under subheading 6404.19.20, dutiable at 37.5%.

A summary of this information as found in the sample 14 entries is as follows:

Entry No.	Entry Date	Style Nos	Quantity (prs)	Destination Classification under Pending Proposal
U47-0472218-8	10/31/09	2011-T	1080	6401.99.1000
U47-0469933-7	7/15/09	WIN92302MX4-Y	8	6404.19.2090
		WIN92302MX4	6	6404.19.2030

¹ Although the proffered entries did not liquidate prior to April 13, 2010, they do reflect the substantial, ongoing volume of trade in these commodities.

Entry No.	Entry Date	Style Nos.	Quantity (DTS)	Destination Classification under Pending Proposal
		WIN92302MX4-ST	2	6404.19.2030
		WIN92302DB	2	6404.19.2030
		WIN92302DB-ST	2	6404.19.2030
U47-0470232-1	8/5/09	NW9309MX4-T	240	6404.19.2030
U47-0471029-0	8/29/09	WIN12103	1488	6201.92.9060
		WIN92302MX4-T	18	6404.19.2030
		21302TT	1134	6401.99.1000
		HS14104AP	270	6404.19.2030
U47-0469930-3	7/15/09	HS14104AP	5436	6404.19.2030
U47-0473282-3	11/18/09	121B-T	360	6401.92.9060
		2011-T	1800	6401.99.1000
U47-0469522-8	7/6/09	WIN12103	3224	6401.92.9060
		WIN12103TT	360	6401.92.9060
U47-0474338-2	1/24/10	D501-T	4374	6401.99.1000
U47-0473290-6	12/07/09	121B-T	852	6401.92.9060
		14003GRN-T	600	6401.92.9060
		HS14104AP	120	6404.19.2030
		21302TT	822	6401.99.1000
		2011-T	576	6401.99.1000
U47-0473579-2	12/28/09	121M-T	1200	6401.92.9060
		NW9301-B-T	1542	6404.19.2030
		WIN7063TB-T	120	6404.19.2030
		14001MOB-T	264	6404.19.2030
		WIN7063MOB-B-T	210	6404.19.2030
		151TAN-T	1110	6401.99.3000
		WIN7063TB-T	90	6404.19.2030
		501-T	750	6401.99.1000
U47-0471023-3	9/2/09	NW9309MX4-T	24	6404.19.2030
		HS14104AP	2400	6404.19.2030
		WIN92302MX4-T	402	6404.19.2030
		WIN7002MX4-T	606	6404.19.2030
		21302TT	1200	6401.99.1000
U47-0473572-7	12/10/09	121B-T	600	6401.92.9060
		121M-T	1200	6401.92.9060
		121Y-T	282	6401.92.9060
		NW9301-B-T	264	6404.19.2030
		501-T	1704	6401.99.1000
		WIN7063MOB-B-T	390	6404.19.2030
		NW9301-B-T	1500	6404.19.2030

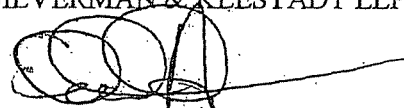
Entry No.	Entry Date	Style Nos.	Quantity (Pcs.)	Destination Classification under Pending Proposal
U47-0474325-9	1/6/10	71101-T	210	6404.19.2030
		72101-T	1320	6404.19.2030
		NW9301-T	468	6404.19.2030
		121M-T	1368	6401.92.9060
		WIN92302MX4-T	696	6404.19.2030
		CC55101	900	6404.19.8030
		WIN71102MX4-T	300	6404.19.2030
		WIN7002MX4-T	480	6404.19.2030
		NW9301-T	210	6404.19.2030
		2031-T	564	6401.99.1000
U47-0472002-6	9/30/09	3112-T	120	6404.19.2030

We have also enclosed representative images of covered styles.

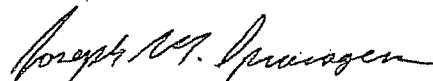
Please contact the undersigned should you require any clarification or additional information.

Sincerely,

GRUNFELD, DESIDERIO, LEBOWITZ,
SILVERMAN & KLESTADT LLP



Edward B. Ackerman



Joseph M. Spraragen

Attachments

8129474_1

PAPERLESS GST # 244

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

1. Filer Code / Entry No. U47 0472218-8		2. Entry Type 01 ABI/A		3. Summary Date 111009	
4. Surety No. 458		5. Bond Type 8		6. Port Code 4601	
7. Entry Date 103109		8. Importing Carrier HJ VALENCIA		9. Mode of Transport 11	
10. Country of Origin CN		11. Import Date 103109		12. B/L or AWB No. YMLUE230090851	
13. Manufacturer ID CNHANYOCHA		14. Exporting Country CN		15. Export Date 100509	
16. I.T. No.		17. I.T. Date		18. Missing Documents	
19. Foreign Port of Lading 57035		20. U.S. Port of Unlading 4601		21. Location of Goods / G.O. No. E425 SEALAND TERMINAL	
22. Consignee No. SAME		23. Importer No. 03-040816000		24. Reference No.	
25. Ultimate Consignee Name and Address SAME City _____ State _____ Zip _____		26. Importer of Record Name and Address PRO LINE MANUFACTURING CO., LLC 186 PARISH DR. WAYNE NJ 07470 City _____ State _____ Zip _____			
27. Line No.		28. Description of Merchandise		32. A. Entered Value B. CHGS C. Relationship	
29. A. HTSUS No. B. ADA/CVD No.		30. A. Gross weight B. Manifest Qty.		33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	
31. Net Quantity in HTSUS Units		34. Duty and I.R. Tax Dollars Cents		35. Total Entered Value	
001		ADDITION B.L. / AWB NO E230090851 593.00 CTN YL09145 FOOTWEAR WORN OV, W/OUT CLO 6401.99.3000 2600 1200PRS MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE		593.00 CTN C1 NOT RELATED 25.00000% 21%	
Other Fee Summary for Block 39 FEE 499 FEE 501		35. Total Entered Value \$ _____ Total Other Fees \$ _____		CBP USE ONLY	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof, I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.		A. LIQ CODE		B. Ascertained Duty	
		REASON CODE		C. Ascertained Tax	
				D. Ascertained Other	
				E. Ascertained Total	
41. DECLARANT NAME B & H CUSTOMS SERVICES INC.		TITLE ATTY-IN-FACT		SIGNATURE DATE 10/28/09	
42. Broker / Filer Information (Name, address, phone number) B & H CUSTOMS SERVICES INC. 147-19 SPRINGFIELD LANE # A JAMAICA, NY 11413 Tel: 718-525-7050		43. Broker / Importer File No. 472218/29126			

CBP Form 7501 (06/09)

RECORD

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
U.S. Customs and Border Protection

1. Filer Code/Entry No.
U47 0472218-8

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33.		34.	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity In HTSUS Units		A. HTSUS Rate	B. ADA/CVD Rate	Duty and I.R. Tax	
					C. IRC Rate	Dollars	Cents	
002	FOOTWEAR, COV ANK, NOT KNEE, 6401.92.9060	3600	2160 PPS	 C1 NOT RELATED	37.50000%	 	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	 	 	
003	FOOTWEAR, OTHER 6405.90.9000	3960	1080 PPS	 C1 NOT RELATED	12.50000%	 	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	 	 	
004	OTHR CRTNS OF CORRUGATED P 4819.10.0040	90	80 KG	 C1 NOT RELATED	FREE	 	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	 	 	
005	OTHER OTHER PRINTED MATTER 4911.99.8000	6	4 KG	 C1 NOT RELATED	FREE	 	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	 	 	
	INVOICE VALUE		 					

PAPERLESS CST # 256

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

1. Filer Code / Entry No. U47.0469933-7		2. Entry Type 01 ABI/S		3. Summary Date 072409	
4. Surety No. 098		5. Bond Type B		6. Port Code 4701	
7. Entry Date 071509		8. Importing Carrier CA		9. Mode of Transport 40	
10. Country of Origin CN		11. Import Date 071509		12. B/L or AWB No. 99958086092	
13. Manufacturer ID CNHANYOCHA		14. Exporting Country CN		15. Export Date 071509	
16. I.T. No.		17. I.T. Date		18. Missing Documents	
19. Foreign Port of Loading		20. U.S. Port of Unlading 4701			
21. Location of Goods / G.O. No. F313 AIR CHINA		22. Consignee No. 03-040816000		23. Importer No. 03-040816000	
24. Reference No.		25. Ultimate Consignee Name and Address PRO LINE MANUFACTURING CO.,LLC 186 PARISH DR. WAYNE, NJ 07470			
26. Importer of Record Name and Address PRO LINE MANUFACTURING CO.,LLC 186 PARISH DR. WAYNE, NJ 07470		27. City State Zip			
28. Description of Merchandise		32. A. Entered Value B. CHGS C. Relationship		33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	
29. A. HTSUS No. B. ADA/CVD No.		30. A. Grossweight B. Manifest Qty		34. Duty and I.R. Tax Dollars Cents	
31. Net Quantity in HTSUS Units		A. C1 NOT RELATED		7.10000%	
ADDITION B.L. / AWB NO 99958086092 290712016 21.00 CTN YLO9090		21 CTN			
001 OV/CV, K/C, 5903/06/07, OT, OT 6113.00.9065 353 9POZ (187) KG		C1 NOT RELATED		.21%	
MERCHANDISE PROCESSING FEE					
002 FOOTWEAR, OTHER 6405.90.9000 95 20PRS		C1 NOT RELATED		12.50000%	
MERCHANDISE PROCESSING FEE				.21%	
Other Fee Summary for Block 39 FEE 499 25.00		35. Total Entered Value \$ 2255.10 Total Other Fees \$ 25.00		CBP USE ONLY	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT		A. LIQ CODE		B. Ascertained Duty	
I declare that I am the <input type="checkbox"/> importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.		REASON CODE		C. Ascertained Tax	
41. DECLARANT NAME B & H CUSTOMS SERVICES INC.		TITLE ATTY-IN-FACT		SIGNATURE	
42. Broker / filer information (Name, address, phone number) B & H CUSTOMS SERVICES INC. 147-19 SPRINGFIELD LANE # A JAMAICA, NY 11413 Tel: 718-525-7050		43. Broker / Importer File No. 469933/29085		37. Duty 228.00	
				38. Tax 0.00	
				39. Other 25.00	
				40. Total 228.00	

RECORD

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
U.S. Customs and Border Protection

I. Filer Code/Entry No.
047 0469933-7

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	34. Duty and I.R. Tax	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity In HTSUS Units			Dollars	Cents
003	FTWR, OTH, MEN, NT PIGSKN, COV 6403.91.6075	53	33PRS	8.50000% C1 NOT RELATED	8.50000%		
	MERCHANDISE PROCESSING FEE				.21%		
	INVOICE VALUE		 				

CST # 244

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

8. Importing Carrier HJ WILMINGTON		9. Mode of Transport 11		10. Country of Origin CN		11. Import Date 080509	
12. B/L or AWB No. HJSCSHAA51257706		13. Manufacturer ID MULTI		14. Exporting Country CN		15. Export Date 071309	
16. I.T. No.		17. I.T. Date		18. Missing Documents		19. Foreign Port of Lading 57035	
20. U.S. Port of Untading 4601		21. Location of Goods / C.O. No. E425 SEALAND TERMINAL		22. Consignee No. 03-040816000		23. Importer No. 03-040816000	
24. Reference No.		25. Ultimate Consignee Name and Address PRO LINE MANUFACTURING CO.,LLC 186 PARISH DR. WAYNE, NJ 07470		26. Importer of Record Name and Address PRO LINE MANUFACTURING CO.,LLC 186 PARISH DR. WAYNE, NJ 07470			
City		State		City		State	
Zip		Zip		Zip		Zip	
27. Line No.		28. Description of Merchandise		32. A. Entered Value B. CHGS C. Relationship		33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	
29. A. HTSUS No. B. ADA/CVD No.		30. A. Grossweight B. Manifest Qty.		31. Net Quantity in HTSUS Units		34. Duty and I.R. Tax Dollars Cents	
001		ADDITION B.L. / AWB NO SHAA51257706 SHAA51257201 1699.00 CTN 29HJ020 FOOTWEAR, OTHER 6405.90.9000 CNHANLEA3100HAN MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE		432 144PRS		1226 CTN 473 CTN 12.50000% 21%	
Other Fee Summary for Block 39		35. Total Entered Value		CBP USE ONLY		TOTALS	
FEE 499 FEE 501		\$		A. LIQ CODE		B. Ascertained Duty 37. Duty	
Total Other Fees		\$		REASON CODE		C. Ascertained Tax 38. Tax	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT		I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct; and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.		D. Ascertained Other 39. Other		E. Ascertained Total 40. Total	
41. DECLARANT NAME B & H CUSTOMS SERVICES INC.		TITLE ATTY-IN-FACT		SIGNATURE		DATE 12/10/10	
42. Broker / Filer information (Name, address, phone number) B & H CUSTOMS SERVICES INC. 147-19 SPRINGFIELD LANE # A JAMAICA, NY 11413 Tel: 718-525-7050		43. Broker / Importer File No. 470232/29087					

CBP Form 7501 (06/09)

RECORD

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
 U.S. Customs and Border Protection

Filer Code/Entry No.
 U47 0470232-1

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33.		34. Duty and I.R. Tax	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units		A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	Dollars	Cents	
002	FOOTWEAR, OTHER 6405.90.9000 CNHANLEA3100HAN	360	120PRS	12.50000% C1 NOT RELATED	12.50000%	12.50000%	000	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	000	000	
003	OTH FTWR, MN, C ANK, OV650, N/ 6402.91.8021 CNHANLEA3100HAN	216	72PRS	20.00000% C1 NOT RELATED	20.00000% 0.9000	20.00000%	000	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	000	000	
	INVOICE VALUE		4163.28					
004	YL09091 FOOTWEAR, COV ANK, NOT KNEE, 6401.92.9060 CNHANYOCHA	28	9PRS	37.50000% C1 NOT RELATED	37.50000%	37.50000%	000	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	000	000	
005	FTWR, MEN, WORN OVER, PROTEC 6404.19.2030 CNHANYOCHA	1350	300PRS	37.50000% C1 NOT RELATED	37.50000%	37.50000%	000	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	000	000	
006	FOOTWEAR, OTHER 6405.90.9000 CNHANYOCHA	1040	240PRS	12.50000% C1 NOT RELATED	12.50000%	12.50000%	000	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	000	000	
007	FOOTWEAR COVERING KNEE, OTH 6401.99.1000 CNHANYOCHA	810	180PRS	37.50000% C1 NOT RELATED	37.50000%	37.50000%	000	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	000	000	

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
U.S. Customs and Border Protection

1. Filer Code/Entry No.
U47 0470232-1

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33.		34.	
	A. HTSUS No. B. ADA/CVD No.	A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units		A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	Duty and I.R. Tax		
		Dollars	Cents					
008	FOOTWEAR, COV ANK, NOT KNEE, 6401.92.9060 CNHANYOCHA	1600	600PRS	 C1 NOT RELATED	37.50000%	1000		
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	 		
009	FTWR, OTH, MEN, NT PIGSKN, COV 6403.91.6075 CNHANYOCHA	1520	567PRS	 C1 NOT RELATED	8.50000%	 		
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	 		
010	FTWR, OTH, MEN, NT PIGSKN, COV 6403.91.6075 CNHANYOCHA	1800	600PRS	 C1 NOT RELATED	8.50000%	 		
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	 		
	INVOICE VALUE		32218.20					
011	YLO9092 FTWR, MEN UPPERS TEXT MAT, O 6405.20.9030 CNHANYOCHA	5181	942PRS	 C1 NOT RELATED	12.50000%	 		
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	 		
012	FOOTWEAR, OTHER 6405.90.9000 CNHANYOCHA	1976	456PRS	 C1 NOT RELATED	12.50000%	 		
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	 		
013	FOOTWEAR, OTHER 6405.90.9000 CNHANYOCHA	5508	1224PRS	 C1 NOT RELATED	12.50000%	 		
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	 		

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
 U.S. Customs and Border Protection

Filer Code / Entry No.
 U47 0470232-1

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	34. Duty and I.R. Tax	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units			Dollars	Cents
014	FOOTWEAR, OTHER 6405.90.9000 CNHANYOCHA	361	71PRS	 C1 NOT RELATED	12.50000% .21%	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE					 	
015	FOOTWEAR, OTHER 6405.90.9000 CNHANYOCHA	10336	3876PRS	 C1 NOT RELATED	12.50000% .21%	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE					 	
016	OTHR CRTNS OF CORRUGATED P 4819.10.0040 CNHANYOCHA	2544	2329KG	 C1 NOT RELATED	FREE .21%	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE					 	
	INVOICE VALUE		 				

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

PAPERLESS CST # 723

Form Approved OMB No. 1551-0022
Exp. 03-31-2012

29103

1. Filer Code / Entry No. U47 0471029-0		2. Entry Type 01 ABI/A		3. Summary Date 090909	
4. Surety No. 458		5. Bond Type 8		6. Port Code 2704	
7. Entry Date 082909		8. Importing Carrier HJ YANTIAN		9. Mode of Transport 11	
10. Country of Origin CN		11. Import Date 082909		12. B/L or AWB No. HJSCSHAA53243905	
13. Manufacturer ID CNHANYOUGHA		14. Exporting Country CN		15. Export Date 081709	
16. I.T. No.		17. I.T. Date		18. Missing Documents	
19. Foreign Port of Lading 57035		20. U.S. Port of Unlading 2709		21. Location of Goods / G.O. No. Z952 HANJIN SHIPPING C	
22. Consignee No. SAME		23. Importer No. 03-040816000		24. Reference No.	
25. Ultimate Consignee Name and Address SAME City _____ State _____ Zip _____			26. Importer of Record Name and Address PRO LINE MANUFACTURING CO., LLC 186 PARISH DR. WAYNE NJ 07470 City _____ State _____ Zip _____		
27. Line No.		28. Description of Merchandise		32. A. Entered Value	
29. A. HTSUS No. B. ADA/CVD No.		30. A. Grossweight B. Manifest Qty.		33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	
31. Net Quantity in HTSUS Units		34. Duty and I.R. Tax Dollars Cents			
001		ADDITION B.L. / AWB NO SHAA53243905 644.00 CTN YL09124 FOOTWEAR, OTHER 6405.90.9000 4152 1488PRS MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE		644 CTN C1 NOT RELATED 12.50000% .21%	
Other Fee Summary for Block 39: FEE 499 FEE 501		35. Total Entered Value \$ Total Other Fees \$		CBP USE ONLY	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT I declare that I am the <input type="checkbox"/> importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.		37. Duty		TOTALS	
41. DECLARANT NAME B & H CUSTOMS SERVICES INC.		TITLE ATTY-IN-FACT		SIGNATURE	
42. Broker / Filer Information (Name, address, phone number) B & H CUSTOMS SERVICES INC. 147-19 SPRINGFIELD LANE # A JAMAICA, NY 11413 718-525-7050		43. Broker / Importer File No. 471029/29103		38. Tax 0.00	
				39. Other	
				40. Total	

CBP Form 7501 (06/09)

RECORD

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

ENTRY SUMMARY CONTINUATION SHEET

Entry No.
U47 0471029-0

Line No.	31. (A) T.S.U.S.A. No. B. ADA/CVD Case No.	32. (A) Gross Weight B. Metric Qty.	32. Net Quantity in T.S.U.S.A. Units	33. (A) Entered Value B. CHGS C. Relationship	34. (A) T.S.U.S.A. Rate B. ADA/CVD Rate C. I.R.C. Rate D. Visa No.	35. Duty and I.F. Tax	
						Dollars	Cents
002	FOOTWEAR, COV ANK, NOT KNEE, 6401.92.9060	4196	822PRS	37.50000 C1 NOT RELATED	37.50000%	14.18	00
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	00	00
003	FOOTWEAR, OTHER 6405.90.9000	98	18PRS	12.50000 C1 NOT RELATED	12.50000%	00	00
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	00	00
004	FOOTWEAR, OTHER 6405.90.9000	3019	1014PRS	12.50000 C1 NOT RELATED	12.50000%	00	15
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	00	26
005	FOOTWEAR, OTHER 6405.90.9000	357	120PRS	12.50000 C1 NOT RELATED	12.50000%	00	00
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	00	00
006	FOOTWEAR, OTHER 6405.90.9000	933	270PRS	12.50000 C1 NOT RELATED	12.50000%	00	00
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	00	01
007	FOOTWEAR, COV ANK, NOT KNEE, 6401.92.9060	674	132PRS	37.50000 C1 NOT RELATED	37.50000%	14.18	00
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	00	05
	INVOICE VALUE		1402.10				

Customs Form 7501-A (030984)

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

1. Filer Code / Entry No. U47 0469930-3	2. Entry Type 01 ABI/A	3. Summary Date 072309
4. Surety No. 098	5. Bond Type B	6. Port Code 4601
7. Entry Date 071509		

8. Importing Carrier HJ MARSEILLES	9. Mode of Transport 11	10. Country of Origin CN	11. Import Date 071409
12. B/L or AWB No. HJSCSHAA50087403	13. Manufacturer ID CNHANYOCHA	14. Exporting Country CN	15. Export Date 062409
16. I.T. No.	17. I.T. Date	18. Missing Documents	19. Foreign Port of Lading 57035
20. U.S. Port of Unlading 4601			
21. Location of Goods / G.O. No. E425 SEALAND TERMINAL	22. Consignee No. 03-040816000	23. Importer No. 03-040816000	24. Reference No.

25. Ultimate Consignee Name and Address PRO LINE MANUFACTURING CO.,LLC 186 PARISH DR. WAYNE, NJ 07470	26. Importer of Record Name and Address PRO LINE MANUFACTURING CO.,LLC 186 PARISH DR. WAYNE, NJ 07470
City _____ State _____ Zip _____	City _____ State _____ Zip _____

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship			33. A. HTSUS Rate B. ADA/GVD Rate C. IRC Rate D. Visa No.			34. Duty and I.R. Tax Dollars Cents	
	29. A. HTSUS No. B. ADA/GVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units								
	ADDITION B.L. / AWB NO SHAA50087403 953.00 CTN YL09074			9.53			CTN				
001	FOOTWEAR, OTHER 6405.90.9000 17763 5436PRS			NOT RELATED			12.50000%				
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE						.21%				

Other Fee Summary for Block 39: FEE 499 0.00 FEE 501 0.00	35. Total Entered Value \$ 0.00 Total Other Fees \$ 0.00	CBP USE ONLY	TOTALS
		A. LIQ CODE	B. Ascertained Duty
		REASON CODE	C. Ascertained Tax
			D. Ascertained Other
			E. Ascertained Total
			37. Duty
			38. Tax
			39. Other
			40. Total

36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT

I declare that I am the Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR owner or purchaser or agent thereof. I further declare that the merchandise was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.

41. DECLARANT NAME B & H CUSTOMS SERVICES INC.	TITLE ATTY-IN-FACT	SIGNATURE	DATE 12/10/10
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42. Broker / Filer Information (Name, address, phone number) B & H CUSTOMS SERVICES INC. 147-19 SPRINGFIELD LANE # A JAMAICA, NY 11413 Tel: 718-525-7050	43. Broker / Importer File No. 469930/29073
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RECORD

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
U.S. Customs and Border Protection

1. Filer Code / Entry No.
U47 0469930-3

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	34. Duty and I.R. Tax	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units			Dollars	Cents
002	FOOTWEAR, OTHER 6405.90.9000	444	240PRS	 CI NOT RELATED	12.50000%	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	 	
003	FOOTWEAR COVERING KNEE, OTH 6401.99.1000	81	42PRS	 CI NOT RELATED	37.50000%	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	 	
	INVOICE VALUE		 				

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

29130

PAPERLESS CST # 244

Form Approved OMB No. 1551-0022
Exp. 03-31-2012

1. Filer Code / Entry No. U47-0473282-3		2. Entry Type 01 ABI/A		3. Summary Date 113009	
4. Surety No. 458		5. Bond Type 8		6. Port Code 4601	
7. Entry Date 111809		10. Country of Origin CN		11. Import Date 111809	
12. B/L or AWB No. HJSCSHAA57190203		13. Manufacturer ID CNHANYOCHA		14. Exporting Country CN	
15. Export Date 102609		16. I.T. No.		17. I.T. Date	
18. Missing Documents		19. Foreign Port of Lading 57035		20. U.S. Port of Unlading 4601	
21. Location of Goods / G.O. No. E425 SEALAND TERMINAL		22. Consignee No. SAME		23. Importer No. 03-040816000	
24. Reference No.		25. Ultimate Consignee Name and Address SAME		26. Importer of Record Name and Address PRO LINE MANUFACTURING CO., LLC 186 PARISH DR. WAYNE NJ 07470	
City		State		Zip	
27. Line No.		28. Description of Merchandise		32. A. Entered Value B. CHGS C. Relationship	
29. A. HTSUS No. B. ADA/CVD No.		30. A. Grossweight B. Manifest Qty.		31. Net Quantity in HTSUS Units	
32. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.		33. Duty and I.R. Tax Dollars Cents		34. Duty and I.R. Tax Dollars Cents	
0.01		ADDITION B.L. / AWB NO SHAA57190203 511.00 CTN YL09156 FOOTWEAR, OTHER 6405.90.9000 736 276PRS MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE		511 CTN C1 NOT RELATED 12.50000% 21%	
Other Fee Summary for Block 39 FEE 499 FEE 501		35. Total Entered Value \$ Total Other Fees \$		CBP USE ONLY A. LIC CODE REASON CODE B. Ascertained Duty C. Ascertained Tax D. Ascertained Other E. Ascertained Total	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.		37. Duty 38. Tax 0.00 39. Other 40. Total		TOTALS Duty Tax Other Total	
41. DECLARANT NAME B & H CUSTOMS SERVICES INC.		TITLE ATTY-IN-FACT		SIGNATURE DATE 11/19/09	
42. Broker/ Filer Information (Name, address, phone number) B & H CUSTOMS SERVICES INC. 147-19 SPRINGFIELD LANE # A JAMAICA, NY 11413 Tel: 718-525-7050		43. Broker/ Importer File No. 473282/29130			

RECORD

CBP Form 7501 (06/09)

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
U.S. Customs and Border Protection

Filer Code/Entry No.
047 0473282-5

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.				34. Duty and I.R. Tax	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units		Dollars	Cents	Dollars	Cents		
002	FOOTWEAR, OTHER 6405.90.9000	630	360PRS	12.50000 C1 NOT RELATED	12.50000%					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					
003	FOOTWEAR, OTHER 6405.90.9000	6600	1800PRS	12.50000 C1 NOT RELATED	12.50000%					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					
004	FOOTWEAR, OTHER 6405.90.9000	920	240PRS	12.50000 C1 NOT RELATED	12.50000%					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					
005	FTWR, MEN, WORN OVER, PROTEC 6404.19.2030	2280	570PRS	37.50000 C1 NOT RELATED	37.50000%					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					
	INVOICE VALUE									

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

PAPERLESS

Form Approved OMB No. 1651-0022

1. Filer Code / Entry No. U47 0469522-8		2. Entry Type 01 ABI/A		3. Summary Date 070609	
4. Surety No. 458		5. Bond Type 8		6. Port Code 4601	
7. Entry Date 062409		8. Importing Carrier HJ LOS ANGELES		9. Mode of Transport 11	
10. Country of Origin CN		11. Import Date 062409		12. B/L or AWB No. HJSCSHAA48992004	
13. Manufacturer ID CNHANYOCHA		14. Exporting Country CN		15. Export Date 060209	
16. I.T. No.		17. I.T. Date		18. Missing Documents	
19. Foreign Port of Lading 67035		20. U.S. Port of Unlading 4601		21. Location of Goods / G.O. No. E425 SEALAND TERMINAL	
22. Consignee No. SAME		23. Importer No. 03-040816000		24. Reference No.	
25. Ultimate Consignee Name and Address SAME			26. Importer of Record Name and Address PRO LINE MANUFACTURING CO.,LLC 186 PARISH DR. WAYNE NJ 07470		
City		State		Zip	
27. Line No.		28. Description of Merchandise		32. A. Entered Value	
29. A. HTSUS No. B. ADA/CVD No.		30. A. Grossweight B. Manifest Qty.		31. Net Quantity in HTSUS Units	
33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.		34. Duty and I.R. Tax Dollars Cents		35. Total Entered Value	
001		ADDITION B.L. / AWB NO SHAA48992004 1378.00 CTN YL09065 FTWR, MEN UPPERS TEXT MAT, O 6405.20.9030 936 192PRS MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE		1378 CTN C1 NOT RELATED 12.50000% .21%	
Other Fee Summary for Block 39: FEE 499 FEE 501		35. Total Entered Value \$ Total Other Fees \$		CBP USE ONLY	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT I declare that I am the <input type="checkbox"/> importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.		A. LIQ CODE		B. Ascertained Duty	
41. DECLARANT NAME B & H CUSTOMS SERVICES INC.		TITLE ATTY-IN-FACT		SIGNATURE	
42. Broker / filer information (Name, address, phone number) B & H CUSTOMS SERVICES INC. 147-19 SPRINGFIELD LANE # A JAMAICA, NY 11413 718-625-7050		43. Broker / Importer File No. 469522/29059		DATE 05/23/09	
37. Duty		38. Tax		39. Other	
40. Total		0.00			

CBP Form 7501 (04/05)

RECORD

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

ENTRY SUMMARY CONTINUATION SHEET

Entry No.
U47 0469522-8

28 Line No.	22 Description of Merchandise		31 Gross Weight Manifest Qty.	32 Net Quantity in T.S.U.S.A. Units	33 A. Entered Value B. CHGS C. Relationship	34 A. T.S.U.S.A. Rate B. ADA/CVD Rate C. L.R.C. Rate D. Visa No.	29 Duty and L.R. Tax	
	30 A. T.S.U.S.A. No. B. ADA/CVD Case No.	31 A. Gross Weight B. Manifest Qty.					Dollars	Cents
002	6405.20.9050	FTWR, MEN UPPERS TEXT MAT, O	2066	426PRS	12.50000 C1 NOT RELATED	12.50000%	151.140	00
		MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	151.140	00
003	6404.19.2050	FTWR, MEN WORN OVER, PROTEC	1081	324PRS	37.50000 C1 NOT RELATED	37.50000%	151.140	00
		MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	151.140	00
		INVOICE VALUE		15911 40				
004	6401.92.9050	YLO9063 FOOTWEAR, COV ANK, NOT KNEE,	5000	1500PRS	37.50000 C1 NOT RELATED	37.50000%	151.140	00
		MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	151.140	00
005	6401.92.9050	FOOTWEAR, COV ANK, NOT KNEE,	2277	2118PRS	37.50000 C1 NOT RELATED	37.50000%	151.140	00
		MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	151.140	00
006	6405.90.9000	FOOTWEAR, OTHER	5087	1500PRS	12.50000 C1 NOT RELATED	12.50000%	151.140	00
		MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	151.140	00
007	6405.90.9000	FOOTWEAR, OTHER	2682	776PRS	12.50000 C1 NOT RELATED	12.50000%	151.140	00
		MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	151.140	00

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

ENTRY SUMMARY CONTINUATION SHEET

Entry No:
U47 0469522-8

28 Line No.	30. (A) T.S.U.S.A. No. B. ADA/CVD Case No.	29. Description of Merchandise		32. Net Quantity in T.S.U.S.A. Units	33. (A) Entered Value B. CHGS C. Relationship	34. (A) T.S.U.S.A. Rate B. ADA/CVD Rate (C) LFLC Rate D. Visa No.	35. Duty and FR Tax	
		31. (A) Gross Weight B. Manifest Qty.					Dollars	Cents
008	6405.90.9000	FOOTWEAR, OTHER	3215	948 PPS	 C1 NOT RELATED	12.50000%	 	
		MERCHANDISE PROCESSING FEE				.21%	 	
		HARBOR MAINTENANCE FEE					 	
009	6405.90.9000	FOOTWEAR, OTHER	1221	360 PPS	 C1 NOT RELATED	12.50000%	 	
		MERCHANDISE PROCESSING FEE				.21%	 	
		HARBOR MAINTENANCE FEE					 	
010	6113.00.9065	OV/CV, K/C, 5903/06/07, OT, OT	418	20 DCGZ (374) KG	 C1 NOT RELATED	7.10000%	 	
		MERCHANDISE PROCESSING FEE				.21%	 	
		HARBOR MAINTENANCE FEE					 	
		INVOICE VALUE		 				

30004

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

PAPERLESS CST # 430

Form Approved OMB No. 1651-0022
Exp. 03-31-2012

1. Filer Code / Entry No. U47 0474338-2		2. Entry Type 01 ABI/A		3. Summary Date 020210	
4. Surety No. 458		5. Bond Type 8		6. Port Code 1703	
7. Entry Date 012410		10. Country of Origin CN		11. Import Date 012410	
8. Importing Carrier COSCO BOSTON		9. Mode of Transport 11		14. Exporting Country CN	
12. B/L or AWB No. HJSCSHAA60555101		13. Manufacturer ID MULTI		15. Export Date 123009	
16. I.T. No.		17. I.T. Date		18. Missing Documents	
19. Foreign Port of Lading 57035		20. U.S. Port of Unlading 1703		23. Importer No. 03-040816000	
21. Location of Goods / G.O. No. L737 GARDEN CITY TER 5		22. Consignee No. 03-040816000		24. Reference No.	
25. Ultimate Consignee Name and Address PRO LINE MANUFACTURING CO.,LLC 186 PARISH DR. WAYNE NJ 07470 City State Zip			26. Importer of Record Name and Address PRO LINE MANUFACTURING CO.,LLC 186 PARISH DR. WAYNE NJ 07470 City State Zip		
27. Line No.		28. Description of Merchandise		32. A. Entered Value B. CHGS C. Relationship	
29. A. HTSUS No. B. ADA/CVD No.		30. A. Grossweight B. Manifest Qty.		33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	
31. Net Quantity in HTSUS Units		34. Duty and I.R. Tax Dollars Cents			
001	ADDITION B.L. / AWB NO SHAA60555101 833.00 CTN HS09DL123		833	CTN	
	FOOTWEAR, OTHER 6405.90.9000 CNHANZHU10HAN		15717	4272PRS	12.50000%
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%
	INVOICE VALUE				
35. Total Entered Value \$		36. CBP USE ONLY		TOTALS	
FEE 499		A. LIQ CODE		B. Ascertained Duty	
FEE 501		REASON CODE		C. Ascertained Tax	
Total Other Fees \$				D. Ascertained Other	
				E. Ascertained Total	
37. Duty		38. Tax		39. Other	
				40. Total	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT					
I declare that I am the <input type="checkbox"/> importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.					
41. DECLARANT NAME B & H CUSTOMS SERVICES INC.		TITLE ATTY-IN-FACT		SIGNATURE	
				DATE 01/20/10	
42. Broker / filer information (Name, address, phone number) B & H CUSTOMS SERVICES INC. 147-19 SPRINGFIELD LANE # A JAMAICA, NY 11413 Tel: 718-525-7050.			43. Broker / Importer File No. 474338/30004		

CBP Form 7501 (06/09)

RECORD

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
 U.S. Customs and Border Protection

Filer Code / Entry No.

047 0474338-2

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33.		34. Duty and I.R. Tax	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity In HTSUS Units		A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	Dollars	Cents	
002	YD09181 FOOTWEAR, OTHER 6405.90.9000 ENHANYOCHA	391	102 PPS	NOT RELATED C1	12.50000%			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
003	FOOTWEAR, OTHER 6405.90.9000 ENHANYOCHA	92	24 PPS	NOT RELATED C1	12.50000%			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
004	FOOTWEAR, OTHER 6405.90.9000 ENHANYOCHA	2300	600 PPS	NOT RELATED C1	12.50000%			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
	INVOICE VALUE							

29134 11#

PAPERLESS CST # 244

Form Approved OMB No. 1551-0022
Exp. 03-31-2012

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

8. Importing Carrier HJ WILMINGTON		9. Mode of Transport 11		10. Country of Origin CN		11. Import Date 112509	
12. B/L or AWB No. HJSCSHAA57459702		13. Manufacturer ID CNHANYOCHA		14. Exporting Country CN		15. Export Date 110309	
16. I.T. No.		17. I.T. Date		18. Missing Documents		19. Foreign Port of Lading 57035	
20. U.S. Port of Unlading 4601		21. Location of Goods / G.O. No. E425-SEALAND TERMINAL		22. Consignee No. SAME		23. Importer No. 03-040816000	
24. Reference No.		25. Ultimate Consignee Name and Address SAME					
26. Importer of Record Name and Address PRO LINE MANUFACTURING CO., LLC 186 PARISH DR. WAYNE NJ 07470						27. City State Zip	
27. City		27. State		27. Zip		27. City State Zip	
28. Description of Merchandise				32. A. Entered Value B. CHGS C. Relationship		33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	
29. A. HTSUS No. B. ADA/CVD No.		30. A. Grossweight B. Manifest Qty.		31. Net Quantity in HTSUS Units		34. Duty and I.R. Tax Dollars Cents	
ADDITION B.L. / AWB NO SHAA57459702 563.00 CTN YL09158							
001		FOOTWEAR, OTHER 6405.90.9000		1.491 852PRS		563 CTN	
MERCHANDISE PROCESSING FEE				NOT RELATED		12.50000%	
HARBOR MAINTENANCE FEE						.21%	
35. Total Entered Value				CBP USE ONLY		TOTALS	
Other Fee Summary for Block 39 FEE 499 FEE 501				A. LIQ CODE		B. Ascertained Duty	
Total Other Fees				REASON CODE		C. Ascertained Tax	
						D. Ascertained Other	
						E. Ascertained Total	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT						37. Duty	
I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.						38. Tax	
						39. Other	
						40. Total	
41. DECLARANT NAME B & H CUSTOMS SERVICES INC.		TITLE ATTY-IN-FACT		SIGNATURE		DATE 11/23/09	
42. Broker / filer information (Name, address, phone number) B & H CUSTOMS SERVICES INC. 147-19 SPRINGFIELD LANE # A JAMAICA, NY 11413 Tel: 718-525-7050				43. Broker / Importer File No. 473290/29134			

RECORD

CBP Form 7501 (06/09)

DEPARTMENT OF HOMELAND SECURITY U.S. Customs and Border Protection ENTRY SUMMARY CONTINUATION SHEET

Entry Code/Entry No:
047 0473290-6

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33.		34. Duty and I.R. Tax	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units		A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	Dollars	Cents	
002	FOOTWEAR, OTHER 6405.90.9000	1600	600PRS	NOT RELATED CI	12.50000%			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
003	FOOTWEAR, OTHER 6405.90.9000	320	120PRS	NOT RELATED CI	12.50000%			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
004	FLT BOTTOM BOOTS, PR, 640590 FOOTWEAR, OTHER 9902.23.84	419		NOT RELATED CI	FREE			
	6405.90.9000		312PRS	NOT RELATED	.21%			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE							
005	LUG BOTTOM BOOTS, PR, 640192 FOOTWEAR, COV ANK, NOT KNEE, 9902.23.85	690		NOT RELATED CI	FREE			
	6401.92.9060		272PRS	NOT RELATED	.21%			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE							
006	FOOTWEAR, OTHER 6405.90.9000	3151	822PRS	NOT RELATED CI	12.50000%			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
007	FOOTWEAR, OTHER 6405.90.9000	2112	576PRS	NOT RELATED CI	12.50000%			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
U.S. Customs and Border Protection

1. Filer Code / Entry No.
047 0473290-6

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33.		34. Duty and I.R. Tax	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units		A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	Dollars	Cents	
008	FOOTWEAR, OTHER 6405.90.9000	88	24PRS	 CI NOT RELATED	12.50000%	 	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	 	5.35	
009	FOOTWEAR, OTHER 6405.90.9000	1848	480PRS	 CI NOT RELATED	12.50000%	 	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	 	 	
010	BRACES, GARTER; MN-MD/RUB/PL 6212.90.0030	294	200DOZ (282) KG	 CI NOT RELATED	6.60000%	 	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%	 	 	
	INVOICE VALUE		 					

29139

PAPERLESS CST # 244

Form Approved OMB No. 1551-0022
Exp. 03-31-2012

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

1. Filer Code / Entry No. U47 0473579-2		2. Entry Type 01 ABI/A		3. Summary Date 122809	
4. Surety No. 458		5. Bond Type 8		6. Port Code 4601	
7. Entry Date 121609		8. Importing Carrier HJ-MALTA		9. Mode of Transport 11	
10. Country of Origin CN		11. Import Date 121609		12. B/L or AWB No. HJSCSHAA58658004	
13. Manufacturer ID CNHANYOCHA		14. Exporting Country CN		15. Export Date 112409	
16. I.T. No.		17. I.T. Date		18. Missing Documents	
19. Foreign Port of Lading 57035		20. U.S. Port of Unlading 4601		21. Location of Goods / G.O. No. E425 SEALAND TERMINAL	
22. Consignee No. 03-040816000		23. Importer No. 03-040816000		24. Reference No.	
25. Ultimate Consignee Name and Address PRO LINE MANUFACTURING CO., LLC 186 PARISH DR. WAYNE NJ 07470 City: _____ State: _____ Zip: _____			26. Importer of Record Name and Address PRO LINE MANUFACTURING CO., LLC 186 PARISH DR. WAYNE NJ 07470 City: _____ State: _____ Zip: _____		
27. Line No.		28. Description of Merchandise		32. A. Entered Value	
29. A. HTSUS No. B. ADA/CVD No.		30. A. Grossweight B. Manifest Qty.		33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	
31. Net Quantity in HTSUS Units				34. Duty and I.R. Tax Dollars Cents	
001		ADDITION B.L. / AWB NO SHAA58658004 654.00 CTN YL09169 FOOTWEAR, OTHER 6405.90.9000 2000 1200PRS MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE		65.4 CTN C1 NOT RELATED 12.50000% 21%	
35. Total Entered Value		CBP USE ONLY		TOTALS	
FEE 499 FEE 501		A. LIQ CODE		37. Duty	
Total Other Fees		B. Ascertained Duty		38. Tax	
		REASON CODE		39. Other	
		C. Ascertained Tax		40. Total	
		D. Ascertained Other			
		E. Ascertained Total			
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT					
I declare that I am the <input type="checkbox"/> importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.					
41. DECLARANT NAME B & H CUSTOMS SERVICES INC.		TITLE ATTY-IN-FACT		SIGNATURE DATE 12/15/09	
42. Broker / Filer Information (Name, address, phone number) B & H CUSTOMS SERVICES INC. 147-19 SPRINGFIELD LANE # A JAMAICA, NY 11413 Tel: 718-525-7050				43. Broker / Importer File No. 473579/29139	

CBP Form 7501 (06/09)

RECORD

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
U.S. Customs and Border Protection

1. Filer Code / Entry No.
047 0473579-2

27. Life No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33.		34.	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units		A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	Duty and I.R. Tax		
						Dollars	Cents	
002	6405.90.9000	4257	1542PRS	NOT RELATED C1	FREE			
	FLT BOTTOM BOOTS, PR, 640590 FOOTWEAR, OTHER 9902.23.84							
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
003	6405.20.9030	660	120PRS	NOT RELATED C1	12.50000%			
	FTWR, MEN UPPERS TEXT MAT, O							
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
004	6405.90.9000	792	264PRS	NOT RELATED C1	12.50000%			
	FOOTWEAR, OTHER							
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
005	6405.90.9000	490	210PRS	NOT RELATED C1	12.50000%			
	FOOTWEAR, OTHER							
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
006	6405.90.9000	2405	1110PRS	NOT RELATED C1	12.50000%			
	FOOTWEAR, OTHER							
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
007	6405.20.9030	195	90PRS	NOT RELATED C1	12.50000%			
	FTWR, MEN UPPERS TEXT MAT, O							
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
U.S. Customs and Border Protection

UFI Code/Entry No.
U47 0473579-2

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33.		34.	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units		A. HTSUS Rate	B. ADA/CVD Rate	Dollars	Cents
008	6405.90.9000	2646	756PRS	12.50000%				
	FOOTWEAR, OTHER							
	MERCHANDISE PROCESSING FEE			NOT RELATED				
	HARBOR MAINTENANCE FEE				.21%			
	INVOICE VALUE							

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

PAPERLESS CST # 244

Form Approved OMB No. 1651-0022
Exp. 03-31-2012

29101

8. Importing Carrier HJ VALENCIA		9. Mode of Transport 11		10. Country of Origin CN		11. Import Date 090209	
12. B/L or AWB No. HJSCSHAA52806303		13. Manufacturer ID CNHANYOCHA		14. Exporting Country CN		15. Export Date 081009	
16. I.T. No.		17. I.T. Date		18. Missing Documents		19. Foreign Port of Lading 57035	
20. U.S. Port of Unlading 4601		21. Location of Goods / G.O. No. E425 SEALAND TERMINAL		22. Consignee No. 03-040816000		23. Importer No. 03-040816000	
24. Reference No.		25. Ultimate Consignee Name and Address PRO LINE MANUFACTURING CO.,LLC 186 PARISH DR. WAYNE, NJ 07470		26. Importer of Record Name and Address PRO LINE MANUFACTURING CO.,LLC 186 PARISH DR. WAYNE, NJ 07470			
City		State		Zip		City	
City		State		Zip		City	
27. Line No.		28. Description of Merchandise		32. A. Entered Value B. CHGS C. Relationship		33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	
29. A. HTSUS No. B. ADA/CVD No.		30. A. Grossweight B. Manifest Qty.		31. Net Quantity in HTSUS Units		34. Duty and I.R. Tax Dollars Cents	
001		ADDITION B.L. / AWB NO SHAA52806303 888.00 CTN YL09118 FTWR, MEN UPPERS TEXT MAT, O 6405.20.9030 506 132PRS MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE INVOICE VALUE		888 C1 NOT RELATED		CTN 12.50000% .21%	
Other Fee Summary for Block 39		35. Total Entered Value		CBP USE ONLY		TOTALS	
FEE 499 FEE 501		\$		A. LIQ CODE		37. Duty	
		Total Other Fees		REASON CODE		38. Tax	
		\$				0.00	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT				D. Ascertained Other		39. Other	
I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.				E. Ascertained Total		40. Total	
41. DECLARANT NAME B & H CUSTOMS SERVICES INC.		TITLE ATTY-IN-FACT		SIGNATURE		DATE 12/10/10	
42. Broker / filer information (Name, address, phone number) B & H CUSTOMS SERVICES INC. 147-19 SPRINGFIELD LANE # A JAMAICA, NY 11413 Tel: 718-525-7050				43. Broker / Importer File No. 471023/29101			

CBP Form 7501 (06/09)

RECORD

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
U.S. Customs and Border Protection

1. Filer Code / Entry No.
U47 0471023-3

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33.		34.	
	29. A. HTSUS No. B. ADA/GVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units		A. HTSUS Rate B. ADA/GVD Rate C. IRC Rate D. Visa No.	Duty and I.R. Tax Dollars Cents		
002	YL09119 LUG BOTTOM BOOTS, PR, 640192 FOOTWEAR, COV ANK, NOT KNEE, 9902.23.85		33					
	6401.92.9060		12PRS	NOT RELATED C1	FREE			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE			NOT RELATED	.21%			
003	FOOTWEAR, OTHER 6405.90.9000		104	24PRS		12.50000%		
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE			NOT RELATED C1	.21%			
004	FOOTWEAR COVERING KNEE, OTH 6401.99.1000		2511	558PRS		37.50000%		
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE			NOT RELATED C1	.21%			
005	FOOTWEAR, OTHER 6405.90.9000		6400	2400PRS		12.50000%		
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE			NOT RELATED C1	.21%			
006	FOOTWEAR, OTHER 6405.90.9000		1876	402PRS		12.50000%		
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE			NOT RELATED C1	.21%			
007	FTWR, MEN UPPERS TEXT MAT, O 6405.20.9030		2727	606PRS		12.50000%		
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE			NOT RELATED C1	.21%			

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
U.S. Customs and Border Protection

File Code/Entry No.
U47 0471023-3

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33.				34. Duty and I.R. Tax	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units		A. HTSUS Rate	B. ADA/CVD Rate	C. IRC Rate	D. Visa No.	Dollars	Cents
008	6405.90.9000	4600	1200PRS	[REDACTED]	12.50000%			[REDACTED]	[REDACTED]	[REDACTED]
	MERCHANDISE PROCESSING FEE			NOT RELATED		.21%		[REDACTED]	[REDACTED]	[REDACTED]
	HARBOR MAINTENANCE FEE									
	INVOICE VALUE		[REDACTED]							

12A 29138

PAPERLESS CST # 244

Form Approved OMB No. 1651-0022
Exp. 03-31-2012

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

8. Importing Carrier HJ COLOMBO		9. Mode of Transport 11		1. Filer Code / Entry No. U47 0473572-7		2. Entry Type 01 ABI/A		3. Summary Date 121009							
12. B/L or AWB No. HJSCSHAA58325103		13. Manufacturer ID CNHANYOCHA		4. Surety No. 458		5. Bond Type 8		6. Port Code 4601							
16. I.T. No.		17. I.T. Date		18. Missing Documents		19. Foreign Port of Lading 57035		20. U.S. Port of Unlading 4601							
21. Location of Goods / C.O. No. E425 SEALAND TERMINAL		22. Consignee No. SAME		23. Importer No. 03-040816000		24. Reference No.		7. Entry Date 121009							
25. Ultimate Consignee Name and Address SAME				26. Importer of Record Name and Address PRO LINE MANUFACTURING CO.,LLC 186 PARISH DR. WAYNE NJ 07470											
City		State		Zip		City		State							
27. Line No.		28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship		33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.		34. Duty and I.R. Tax Dollars Cents						
29. A. HTSUS No. B. ADA/CVD No.		30. A. Grossweight B. Manifest Qty.		31. Net Quantity in HTSUS Units		32. A. Entered Value B. CHGS C. Relationship		33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.		34. Duty and I.R. Tax Dollars Cents					
001		ADDITION B.L. / AWB NO SHAA58325103 1334.00 CTN YL09165			1334		CTN		0						
FOOTWEAR, OTHER		6405.90.9000 1050 600PRS			NOT RELATED		12.50000%		0						
MERCHANDISE PROCESSING FEE							.21%		0						
HARBOR MAINTENANCE FEE									0						
Other Fee Summary for Block 39 FEE 499 400.00 FEE 501 110.00				35. Total Entered Value 5100.00 Total Other Fees 510.00		CBP USE ONLY			TOTALS						
						A. EQ CODE		B. Ascertained Duty		37. Duty 0.00					
						REASON CODE		C. Ascertained Tax		38. Tax 0.00					
								D. Ascertained Other		39. Other 0.00					
								E. Ascertained Total		40. Total 0.00					
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.															
41. DECLARANT NAME B & H CUSTOMS SERVICES INC.				TITLE ATTY-IN-FACT				SIGNATURE				DATE 12/08/09			
42. Broker / filer information (Name, address, phone number) B & H CUSTOMS SERVICES INC. 147-19 SPRINGFIELD LANE # A JAMAICA, NY 11413 Tel: 718-525-7050						43. Broker / Importer File No. 473572/29138									

CBP Form 7501 (06/09)

RECORD

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
U.S. Customs and Border Protection

1. Filer Code / Entry No.
U47 0473572-7

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33.				34. Duty and I.R. Tax	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units		A. HTSUS Rate	B. ADA/CVD Rate	C. IRC Rate	D. Visa No.	Dollars	Cents
002	FOOTWEAR, OTHER 6405.90.9000	2000	1200PRS	12.50000% C1 NOT RELATED	12.50000%					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					
003	FOOTWEAR, OTHER 6405.90.9000	582	282PRS	12.50000% C1 NOT RELATED	12.50000%					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					
004	FLT BOTTOM BOOTS, PR, 640590 FOOTWEAR, OTHER 9902.23.84	1403		12.50000% C1 NOT RELATED						
	6405.90.9000		732PRS	12.50000% C1 NOT RELATED	FREE					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					
005	FLT BOTTOM BOOTS, PR, 640590 FOOTWEAR, OTHER 9902.23.84	506		12.50000% C1 NOT RELATED						
	6405.90.9000		264PRS	12.50000% C1 NOT RELATED	FREE					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					
006	FOOTWEAR, OTHER 6405.90.9000	5520	1440PRS	12.50000% C1 NOT RELATED	12.50000%					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					
007	FOOTWEAR, OTHER 6405.90.9000	660	180PRS	12.50000% C1 NOT RELATED	12.50000%					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
 U.S. Customs and Border Protection

1. Filer Code/Entry No.
 U47 0473572-7

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33.		34.	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units		A. HTSUS Rate B. ADA/CVD Rate	C. IRC Rate D. Visa No.	Duty and I.R. Tax Dollars Cents	
008	FOOTWEAR, OTHER 6405.90.9000	792	264PRS	NOT RELATED C1	12.50000%			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
009	FTWR, MEN, WORN OVER, PROTEC 6404.19.2030	840	210PRS	NOT RELATED C1	37.50000%			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
010	FTWR, MEN, WORN OVER, PROTEC 6404.19.2030	8538	2148PRS	NOT RELATED C1	37.50000%			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
011	FTWR, MEN, WORN OVER, PROTEC 6404.19.2030	4320	1080PRS	NOT RELATED C1	37.50000%			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
012	FOOTWEAR, OTHER 6405.90.9000	910	390PRS	NOT RELATED C1	12.50000%			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
013	FLT BOTTOM BOOTS, PR, 640590 FOOTWEAR, OTHER 9902.23.84	4125		NOT RELATED C1				
	6405.90.9000		1500PRS	NOT RELATED	FREE			
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%			
	INVOICE VALUE							

29148

RECORDS REQUIRED CST # 244

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

1. Filer Code / Entry No. U47 0474325-9		2. Entry Type 01 ABI/A		3. Summary Date 011510	
4. Surety No. 458		5. Bond Type 8		6. Port Code 4601	
7. Entry Date 010610		8. Importing Carrier HJ SHANGHAI		9. Mode of Transport 11	
10. Country of Origin CN		11. Import Date 010610		12. B/L or AWB No. HJSCSHAA59904605	
13. Manufacturer ID CNHANYOCHA		14. Exporting Country CN		15. Export Date 121509	
16. I.T. No.		17. I.T. Date		18. Missing Documents	
19. Foreign Port of Lading 57035		20. U.S. Port of Unlading 4601		21. Location of Goods / G.O. No. E416 MAHER TERM BLDG 2	
22. Consignee No. 03-040816000		23. Importer No. 03-040816000		24. Reference No.	
25. Ultimate Consignee Name and Address PRO LINE MANUFACTURING CO.,LLC 186 PARISH DR. WAYNE NJ 07470 City State Zip			26. Importer of Record Name and Address PRO LINE MANUFACTURING CO.,LLC 186 PARISH DR. WAYNE NJ 07470 City State Zip		
27. Line No.		28. Description of Merchandise		32. A. Entered Value B. CHGS C. Relationship	
29. A. HTSUS No. B. ADA/CVD No.		30. A. Grossweight B. Manifest Qty.		31. Net Quantity in HTSUS Units	
33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.		34. Duty and I.R. Tax Dollars Cents			
ADDITION B.L. / AWB NO SHAA59904605 1624.00 CTN YL09177		1624 CTN		12.50000%	
FTWR, MEN UPPERS TEXT MAT, O 6405.20.9030 770 210PRS		C1 NOT RELATED		.21%	
MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE					
Other Fee Summary for Block 39 FEE 499 FEE 501		35. Total Entered Value \$ Total Other Fees \$		CBP USE ONLY A. LIQ CODE REASON CODE	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.		37. Duty 38. Tax 0.00 39. Other 40. Total		TOTALS	
41. DECLARANT NAME B & H CUSTOMS SERVICES INC.		TITLE ATTY-IN-FACT		SIGNATURE	
42. Broker / Filer Information (Name, address, phone number) B & H CUSTOMS SERVICES INC. 147-19 SPRINGFIELD LANE # A JAMAICA, NY 11413 Tel: 718-525-7050		43. Broker / Importer File No. 474325/29148		DATE 01/05/10	

RECORD

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
U.S. Customs and Border Protection

U47 0474325-9

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33.				34. Duty and I.R. Tax	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units		A. HTSUS Rate	B. ADA/CVD Rate	C. IRC Rate	D. Visa No.	Dollars	Cents
002	FTWR, MEN UPPERS TEXT MAT, O 6405.20.9030	1200	300PRS	C1 NOT RELATED	12.50000%					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					
003	FTWR, MEN UPPERS TEXT MAT, O 6405.20.9030	296	108PRS	C1 NOT RELATED	12.50000%					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					
004	FOOTWEAR, COV ANK, NOT KNEE, 6401.92.9060	9500	2850PRS	C1 NOT RELATED	37.50000%					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					
005	FTWR, MEN UPPERS TEXT MAT, O 6405.20.9030	120	36PRS	C1 NOT RELATED	12.50000%					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					
006	FTWR, MEN UPPERS TEXT MAT, O 6405.20.9030	4080	1020PRS	C1 NOT RELATED	12.50000%					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					
007	FOOTWEAR, OTHER 6405.90.9000	2280	1368PRS	C1 NOT RELATED	12.50000%					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					
008	FTWR, MEN UPPERS TEXT MAT, O 6405.20.9030	380	114PRS	C1 NOT RELATED	12.50000%					
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%					

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
U.S. Customs and Border Protection

1. Filer Code / Entry No.
U47 0474325-9

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	34. Duty and I.R. Tax	
	29. A. HTSUS No. B. ADACVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units			Dollars	Cents
009	6405.90.9000	2320	696PRS	NOT RELATED C1	12.50000%		
	FOOTWEAR, OTHER MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%		
010	6405.20.9030	1650	900PRS	NOT RELATED C1	12.50000%		
	FTWR, MEN UPPERS TEXT MAT, O MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%		
011	6405.20.9030	1100	300PRS	NOT RELATED C1	12.50000%		
	FTWR, MEN UPPERS TEXT MAT, O MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%		
012	6401.92.9060	30	6PRS	NOT RELATED C1	37.50000%		
	FOOTWEAR, COV ANK, NOT KNEE, MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%		
013	6405.90.9000	1035	540PRS	NOT RELATED C1	12.50000%		
	FOOTWEAR, OTHER MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%		
014	6405.20.9030	2000	600PRS	NOT RELATED C1	12.50000%		
	FTWR, MEN UPPERS TEXT MAT, O MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%		
015	6405.20.9030	2160	480PRS	NOT RELATED C1	12.50000%		
	FTWR, MEN UPPERS TEXT MAT, O MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE				.21%		

DEPARTMENT OF HOMELAND SECURITY ENTRY SUMMARY CONTINUATION SHEET
U.S. Customs and Border Protection

File Code/Entry No.
U47 0474325-9

27. Line No.	28. Description of Merchandise			32. A. Entered Value B. CHGS C. Relationship	33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	34. Duty and I.R. Tax	
	29. A. HTSUS No. B. ADA/CVD No.	30. A. Grossweight B. Manifest Qty.	31. Net Quantity in HTSUS Units			Dollars	Cents
016	FTWR, MEN UPPERS TEXT MAT, O 6405.20.9030	1155	210PRS	 C1 NOT RELATED	12.50000% .21%	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE					 	
017	FOOTWEAR, OTHER 6405.90.9000	1150	504PRS	 C1 NOT RELATED	12.50000% .21%	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE					 	
018	FTWR, MEN UPPERS TEXT MAT, O 6405.20.9030	950	396PRS	 C1 NOT RELATED	12.50000% .21%	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE					 	
019	FOOTWEAR, OTHER 6405.90.9000	220	60PRS	 C1 NOT RELATED	12.50000% .21%	 	
	MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE					 	
	INVOICE VALUE		 				

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

29112

PAPERLESS CST # 244

Form Approved OMB No. 1551-0022
Exp. 03-31-2012

8. Importing Carrier HJ WILMINGTON		9. Mode of Transport 11		1. Filer Code / Entry No. U47 0472002-6		2. Entry Type 01 ABI/A		3. Summary Date 100909	
12. B/L or AWB No. HJSCSHAA54359907		13. Manufacturer ID MULTI		4. Surety No. 458		5. Bond Type 8		6. Port Code 4601	
16. I.T. No.		17. I.T. Date		18. Missing Documents		19. Foreign Port of Loading 57035		20. U.S. Port of Unlading 4601	
21. Location of Goods / G.O. No. E425 SEALAND TERMINAL		22. Consignee No. SAME		23. Importer No. 03-040816000		24. Reference No.			
25. Ultimate Consignee Name and Address SAME City _____ State _____ Zip _____				26. Importer of Record Name and Address PRO LINE MANUFACTURING CO., LLC 186 PARISH DR. WAYNE NJ 07470 City _____ State _____ Zip _____					
27. Line No.		28. Description of Merchandise		32. A. Entered Value B. CHGS C. Relationship		33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.		34. Duty and I.R. Tax Dollars Cents	
001		ADDITION B.L. / AWB NO SHAA54359907 SHAA54416807 1263.00 CTN YL09133A FOOTWEAR, OTHER 6405.90.9000 1782 396PRS CNHANYOCHA MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE		653 610 NOT RELATED C1		CTN CTN 12.50000% .21%		[REDACTED] [REDACTED] [REDACTED]	
Other Fee Summary for Block 39:				35. Total Entered Value		CBP USE ONLY		TOTALS	
FEE 499 105.49				\$ 105.49		A. LIC CODE		B. Ascertained Duty 37. Duty	
FEE 501 112.14				\$ 112.14		REASON CODE		C. Ascertained Tax 38. Tax	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT				Total Other Fees		D. Ascertained Other		39. Other	
I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.				\$ 217.63		E. Ascertained Total		40. Total	
41. DECLARANT NAME B & H CUSTOMS SERVICES INC.				TITLE ATTY-IN-FACT		SIGNATURE		DATE 09/29/09	
42. Broker / filer information (Name, address, phone number): B & H CUSTOMS SERVICES INC. 147-19 SPRINGFIELD LANE # A JAMAICA, NY 11413 718-525-7050				43. Broker / Importer File No. 472002/29112					

CBP Form 7501 (06/09)

RECORD

DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

ENTRY SUMMARY CONTINUATION SHEET

Entry No.
U47 0472002-6

20 Line No.	21 Description of Merchandise		22 Net Quantity in TSUSA Units	23 Entered Value B. CHGS C. Relationship	34 TSUSA Rate B. ADA/CVD Rate C. LFC Rate D. Visa No.	35 Duty and LR Tax	
	30 A. TSUSA No. B. ADA/CVD Case No.	31 A. Gross Weight B. Net Weight				Dollars	Cents
002	6405.20.9000	FTWR, MEN UPPERS TEXT MAT, O CNHANYOCHA	540 120PRS	 C1 NOT RELATED	12.50000%	 	
		MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE			.21%	 	
003	6401.99.1000	FOOTWEAR COVERING KNEE, OTH CNHANYOCHA	1135 30PRS	 C1 NOT RELATED	37.50000%	 	
		MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE			.21%	 	
004	6401.99.1000	FOOTWEAR COVERING KNEE, OTH CNHANYOCHA	11806 3372PRS	 C1 NOT RELATED	37.50000%	 	
		MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE			.21%	 	
		INVOICE VALUE	39686.40				
005	HX0900 6401.99.1000	FOOTWEAR COVERING KNEE, OTH CNSHACHE96SHA	1636 648PRS	 C1 NOT RELATED	37.50000%	 	
		MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE			.21%	 	
006	6405.90.9000	FOOTWEAR, OTHER CNSHACHE96SHA	5648 1842PRS	 C1 NOT RELATED	12.50000%	 	
		MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE			.21%	 	
		INVOICE VALUE	28584.00				
007	SDI29082 6405.10.0030	FTWR, MEN UPP LEATHER/COMP CNDONSUN13JIA	1875 900PRS	 C1 NOT RELATED	10.00000%	 	
		MERCHANDISE PROCESSING FEE HARBOR MAINTENANCE FEE			.21%	 	
		INVOICE VALUE	 				

Customs Form 7501-A (030998)

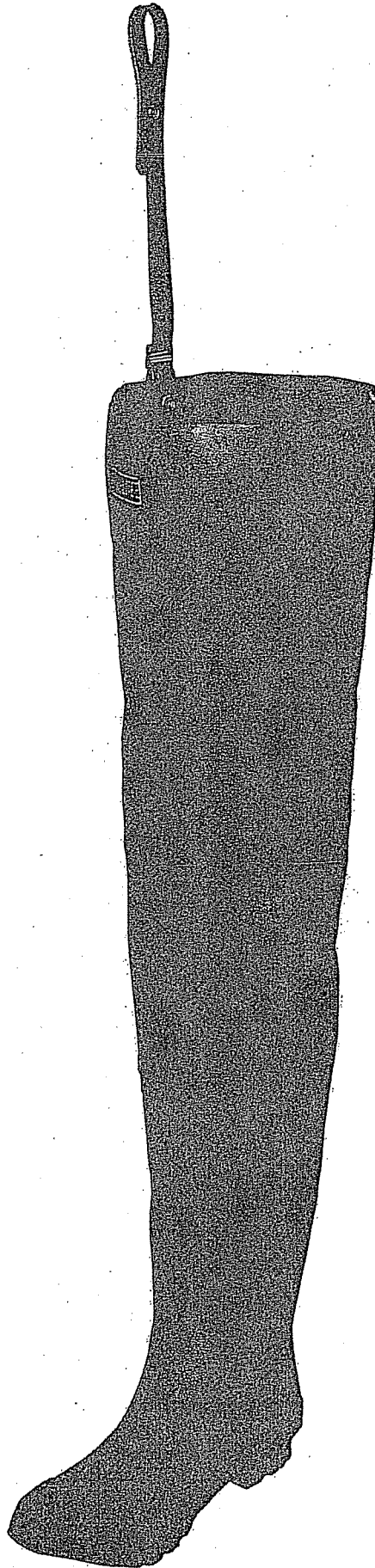
DEPARTMENT OF THE TREASURY
UNITED STATES CUSTOMS SERVICE

ENTRY SUMMARY CONTINUATION SHEET

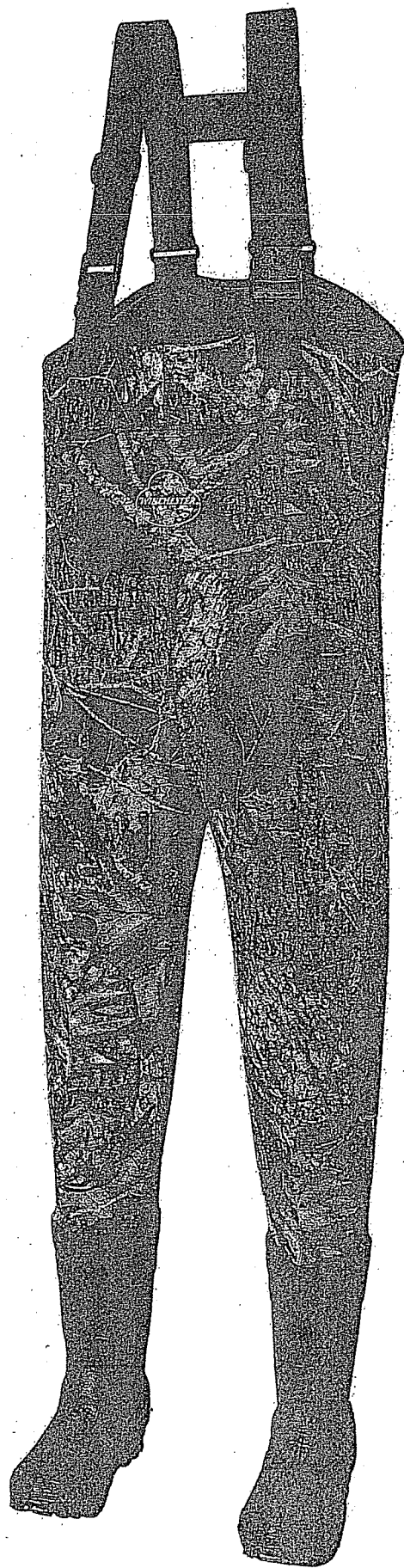
Entry No.
U47 0472002-6

28 Line No.	30. A. TSUSA No. B. ADA/CVD Case No.	31. A. Gross Weight B. Manifest Qty.	32. Net Quantity in TSUSA Units	33. A. Entered Value B. CHGS C. Relationship	34. A. TSUSA Rate B. ADA/CVD Rate C. I.F.C. Rate D. Vias No.	35. Duty and LFL Tax Dollars Cents	
008	YL09133 FOOTWEAR, OTHER 6405.90.9000 CNHANYOCHA	1035	270PRS	NOT RELATED C1	12.50000% 21%		
	MERCHANDISE PROCESSING FEE						
	HARBOR MAINTENANCE FEE						
	INVOICE VALUE						

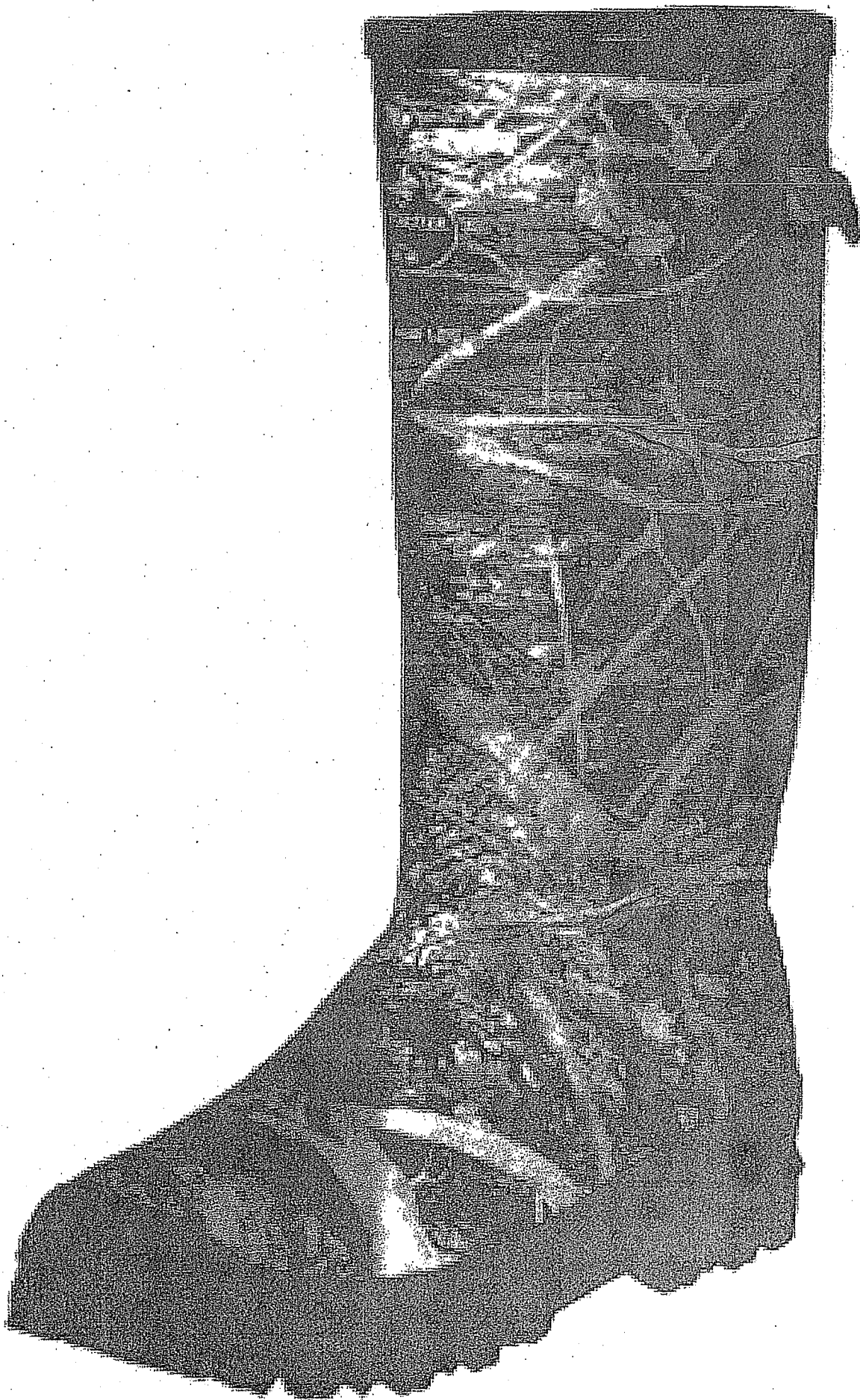
2011 MEN'S RUBBER HIP BOOT



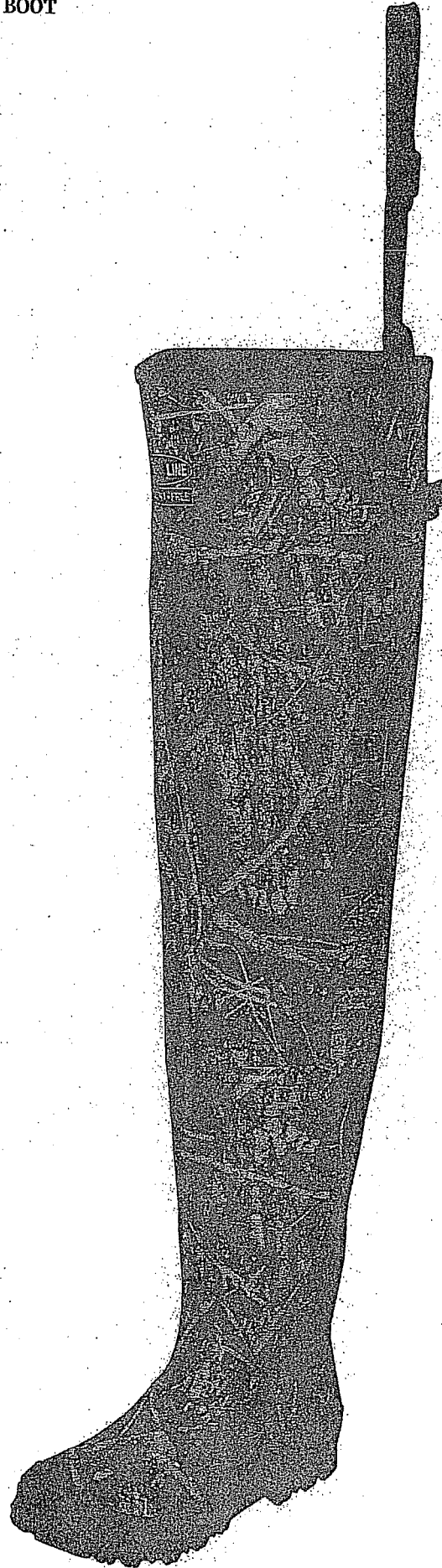
WIN92302 NEOPRENE CHEST WADER



WIN12103TT-T MEN'S RUBBER KNEE BOOT



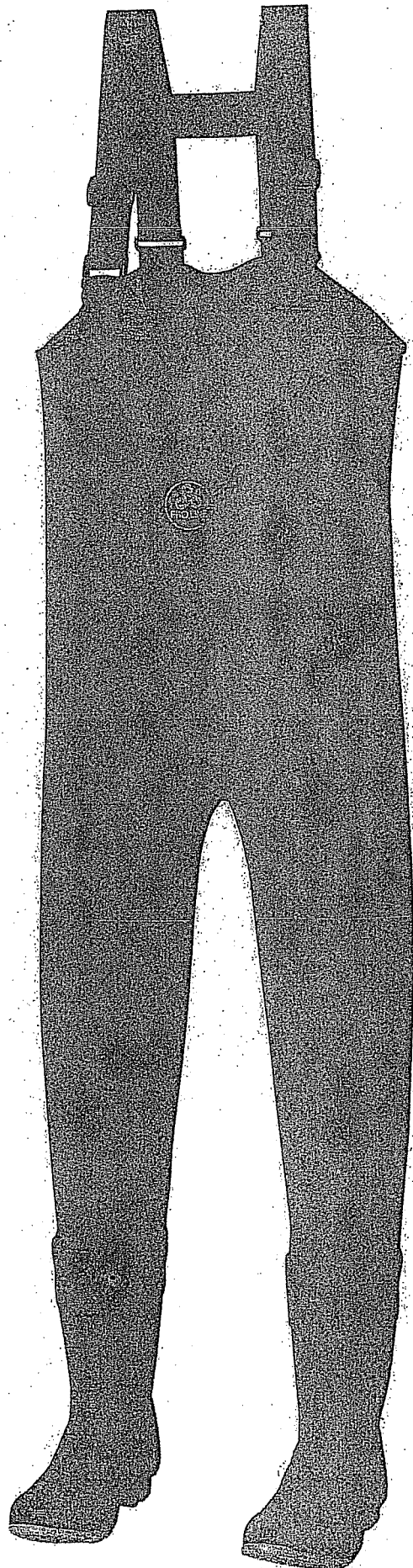
WIN
2011-T MEN'S RUBBER HIP BOOT



HS1410AP MEN'S RUBBER/NEOPRENE KNEE BOOT



NW9301-T MEN'S CHEST WADER

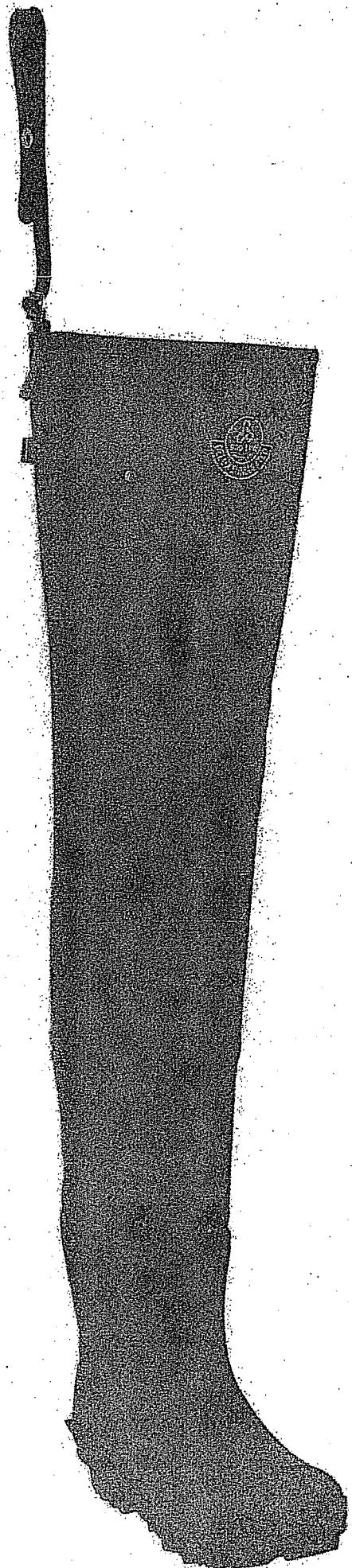


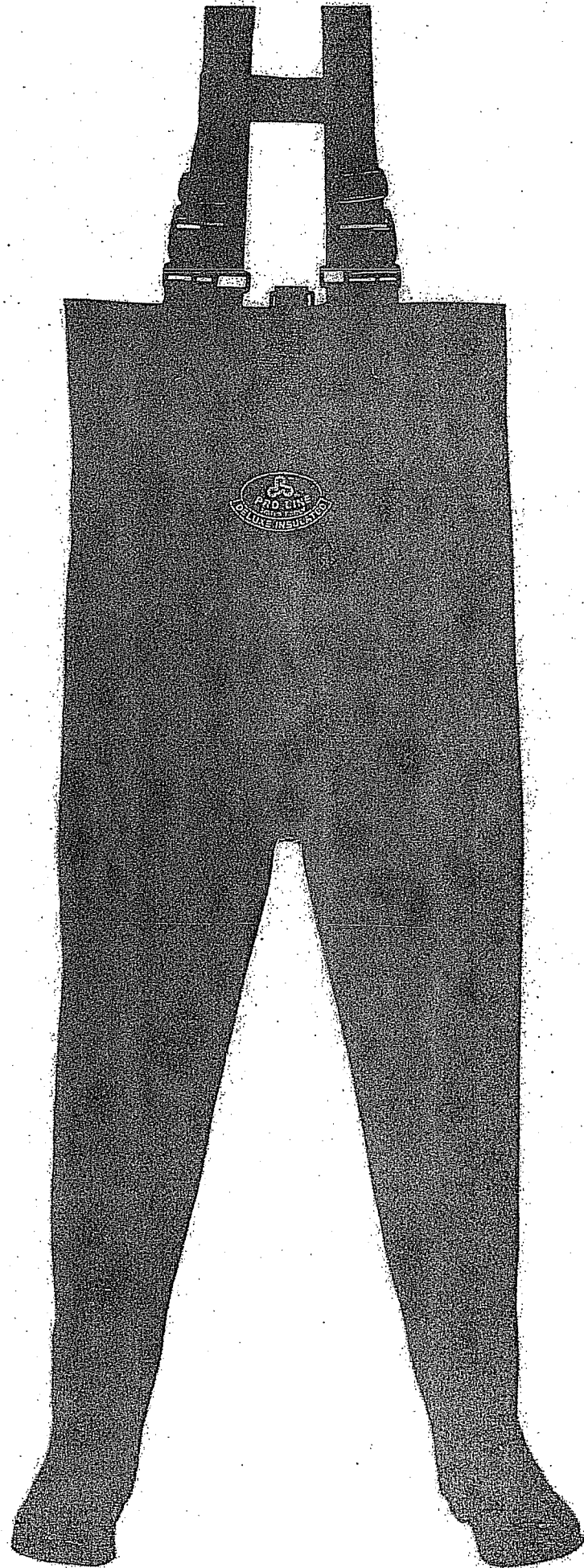
121M-T MEN'S RUBBER KNEE BOOT



WIN7002MX4-T MEN'S NYLON/RUBBER CHEST WADER







APPENDIX G

**SUBMISSION FROM
McGUIRE WOODS LLP, ON BEHALF OF FOOTWEAR
DISTRIBUTORS AND RETAILERS OF AMERICA
(January 7, 2011, written views)**



January 7, 2011

Secretary
United States International Trade Commission
500 E Street, SW
Washington, D.C. 20436

**Certain Footwear: Recommendations for Modifying
The Harmonized Tariff Schedule of the
United States - Investigation No. 1205-8 (Addendum)**

Dear Ms. Abbott:

These comments are filed on behalf of Footwear Distributors and Retailers of America ("FDRA") in connection with the Proposed Modifications Based on Customs Documentation Received from Interested Parties ("Proposed Modifications") posted to the Commission's Web site December 29, 2010 and relating to the cited matter.

FDRA is a trade association of some 125 retailers, importers, distributors and producers of footwear. FDRA members account for some three-quarters of United States retail sales and imports of footwear.

Investigation No. 1205-8 was prompted by a request from the Department of the Treasury ("Treasury"). The Treasury request addresses the classification of certain footwear with rubber/plastic ("R/P") outsoles to which textile materials have been attached. Under current classification approaches, this footwear is treated as having an outer sole of textile materials and is classified in heading 6405 of the Harmonized Tariff Schedule of the United States ("HTS"), generally at duty rates of 7.5% (vegetable fiber uppers) or 12.5% (uppers of other textile materials or R/P). Treasury recommended the creation of Additional U.S. Note 5 which, in effect, would treat the

textile material as an accessory or reinforcement such that it would not be considered in determining the material of the outer sole.

The Commission issued a report in August containing its recommendations regarding modifications. *Certain Footwear: Recommendations for Modifying the Harmonized Tariff Schedule of the United States*, USITC Pub. 4178 (August 2010) (the "Report"). The United States Trade Representative ("USTR") requested that the Commission make additional recommendations relating to: 1) new submissions of entry documentation by interested parties on footwear classified at liquidation in HTS heading 6405 that under the modifications recommended in the Report would migrate to subheadings 6404.11 or 6404.19; and 2) whether the information previously provided by FDRA and others with respect to adding tariff lines in headings 6401 and 6402 was adequate.

FDRA submitted additional customs entry documentation December 7, 2010.

FDRA has reviewed the Proposed Modifications and is pleased that they include all of the subheadings for which it was able to provide documentation. FDRA's sole comment is that the Proposed Modifications are acceptable and that no changes are necessary.

* * *

Please contact the undersigned if you have any questions on this submission.

Respectfully,

McGUIREWOODS LLP



John B. Pellegrini

cc: FDRA
JBP:bam
128553730.1

APPENDIX H

**SUBMISSION FROM
ARENT FOX, ON BEHALF OF RUBBER AND PLASTIC
FOOTWEAR MANUFACTURERS ASSOCIATION
(January 10, 2011, written views)**



Arent Fox

January 10, 2011

Ms. Marilyn R. Abbott
Secretary
United States International Trade Commission
500 E Street SW
Washington, DC 20436

Marc L. Fleischaker
Attorney
202.857.6053 DIRECT
202.715.8483 FAX
fleischaker.marc@arentfox.com

Re: Addendum to USITC Investigation No. 1205-8 (Certain Footwear: Recommendations for Modifying the Harmonized Tariff Schedule of the United States)

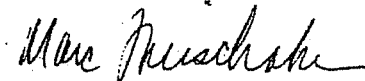
Dear Ms. Abbott:

I am writing on behalf of the Rubber and Plastic Footwear Manufacturers Association (RPFMA). The RPFMA represents the principal domestic producers of protective footwear and rubber-sole, fabric-upper footwear, as well as suppliers of components to the industry. The names and locations of RPFMA's members are attached hereto.

The RPFMA has reviewed the addendum to USITC Investigation No. 1205-8 recently released by the Commission and has no objections to the proposed modifications described in that report. We are pleased to note the statement that the modifications previously recommended by the Commission remain in place and are before Congress under the layover provision in section 1206 of the Omnibus Trade and Competitiveness Act of 1988. Our understanding is therefore that the 60-legislative day Congressional layover period to review the Commission's recommendations that began on September 14, 2010, continues to run from that date.

We appreciate the opportunity to express the RPFMA's views regarding this investigation. Please contact me at your convenience if you have any questions.

Sincerely,



Marc L. Fleischaker

Attachment

Arent Fox

Attachment

Rubber & Plastic Footwear Manufacturers Association Members

Bixby International Corp.
Newburyport, MA

Coats North America
Charlotte, NC

Dela Incorporated
Ward Hill, MA

Draper Knitting Co., Inc.
Canton, MA

Genfoot America, Inc.
Littleton, NH

Honeywell Safety Products
Rock Island, IL

Jones & Vining, Inc.
Brockton, MA

New Balance Athletic Shoe, Inc.
Boston, MA

Newgrange Group LLC
North Smithfield, RI

Onguard Industries
Belcamp, MD

Packaging Corporation of America
Cutchogue, NY

SGFootwear
Hackensack, NJ

Shawmut Corporation
West Bridgewater, MA

Sheehan Sales Associates, Inc.
Topsfield, MA

Tingley Rubber Corporation
South Plainfield, NJ

APPENDIX I

**COPY OF SECTIONS 1205 AND 1206 OF OMNIBUS
TRADE AND COMPETITIVENESS ACT OF 1988
(19 U.S.C. 3005-3006)**



**Sections 1205 and 1206 of the Omnibus Trade and Competitiveness Act of 1988
(19 U.S.C. 3005 and 3006)**

§ 3005. Commission review of, and recommendations regarding, Harmonized Tariff Schedule

(a) In general

The Commission shall keep the Harmonized Tariff Schedule under continuous review and periodically, at such time as amendments to the Convention¹ are recommended by the Customs Cooperation Council for adoption, and as other circumstances warrant, shall recommend to the President such modifications in the Harmonized Tariff Schedule as the Commission considers necessary or appropriate—

- (1) to conform the Harmonized Tariff Schedule with amendments made to the Convention;
- (2) to promote the uniform application of the Convention and particularly the Annex thereto;
- (3) to ensure that the Harmonized Tariff Schedule is kept up-to-date in light of changes in technology or in patterns of international trade;
- (4) to alleviate unnecessary administrative burdens; and
- (5) to make technical rectifications.

(b) Agency and public views regarding recommendations

In formulating recommendations under subsection (a) of this section, the Commission shall solicit, and give consideration to, the views of interested Federal agencies and the public. For purposes of obtaining public views, the Commission—

- (1) shall give notice of the proposed recommendations and afford reasonable opportunity for interested parties to present their views in writing; and
- (2) may provide for a public hearing.

(c) Submission of recommendations

The Commission shall submit recommendations under this section to the President in the form of a report that shall include a summary of the information on which the recommendations were based, together with a statement of the probable economic effect of each recommended change on any industry in the United States. The report also shall include a copy or summary, prepared by the Commission, of the views of all other interested parties.

(d) Requirements regarding recommendations

The Commission may not recommend any modification to the Harmonized Tariff Schedule unless the modification meets the following requirements:

¹ "Convention" refers to the Harmonized System Convention; the "Annex" to the Convention is the Harmonized Commodity Description and Coding System (HS), which is incorporated in the structure of the Harmonized Tariff Schedule of the United States. Both the Convention and its Annex are maintained by the Customs Cooperation Council (widely known as the World Customs Organization) in Brussels, Belgium.

- (1) The modification must—
 - (A) be consistent with the Convention or any amendment thereto recommended for adoption;
 - (B) be consistent with sound nomenclature principles; and
 - (C) ensure substantial rate neutrality.
- (2) Any change to a rate of duty must be consequent to, or necessitated by, nomenclature modifications that are recommended under this section.
- (3) The modification must not alter existing conditions of competition for the affected United States industry, labor, or trade.

§ 3006. Presidential action on Commission recommendations

(a) In general

The President may proclaim modifications, based on the recommendations by the Commission under section 3005 of this title, to the Harmonized Tariff Schedule if the President determines that the modifications—

- (1) are in conformity with United States obligations under the Convention; and
- (2) do not run counter to the national economic interest of the United States.

(b) Lay-over period

(1) The President may proclaim a modification under subsection (a) of this section only after the expiration of the 60-day period beginning on the date on which the President submits a report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate that sets forth the proposed modification and the reasons therefor.

- (2) The 60-day period referred to in paragraph (1) shall be computed by excluding—
- (A) the days on which either House is not in session because of an adjournment of more than 3 days to a day certain or an adjournment of the Congress sine die; and
 - (B) any Saturday and Sunday, not excluded under subparagraph (A), when either House is not in session.

(c) Effective date of modifications

Modifications proclaimed by the President under subsection (a) of this section may not take effect before the 30th day after the date on which the text of the proclamation is published in the Federal Register.

(Pub.L. 100-418, Title I, § 1205-1206, Aug. 23, 1988, 102 Stat. 1151; Pub.L. 109-432, Div. D, Title III, § 3012, Dec. 20, 2006, 120 Stat. 3177.)