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ARMSTRONG WORLD INDUSTRIES, INC.  
2500 COLUMBIA AVE., LANCASTER, PA 17603  
P.O. BOX 3001, LANCASTER, PA 17604  
[www.armstrong.com](http://www.armstrong.com)

June 20, 2012

The Honorable Max Baucus  
Chairman  
Senate Committee on Finance  
Washington, DC 20510

The Honorable Dave Camp  
Chairman  
House Committee on Ways & Means  
Washington, DC 20515

The Honorable Orrin G. Hatch  
Ranking Member  
Senate Committee on Finance  
Washington, DC 20510

The Honorable Sander M. Levin  
Ranking Member  
House Committee on Ways & Means  
Washington, DC 20515

**Re: Comments requested on Miscellaneous Tariff legislation S. 682/H.R. 1467**

Dear Chairmen Baucus and Camp, and Ranking Members Hatch and Levin:

On behalf of Armstrong World Industries, we are writing to register our support for a key measure - S. 682/H.R. 1467, a bill to provide for the reliquidation of certain entries of medium density fiberboard.

Armstrong is a leader in the design and manufacture of floors, ceilings, and cabinets. Headquartered in Lancaster, Pennsylvania, Armstrong and its subsidiaries operate 40 plants in 10 countries and have approximately 9,100 employees worldwide. Passage of this legislation would be of great benefit to the all our employees across the country.

**Reliquidation of certain entries**

Due to an error by U.S. Customs, Armstrong has been assessed excessive duties on certain fiberboard imports which have not been returned to Armstrong by the U.S. Government. Specifically, Customs incorrectly classified high density fiberboard imports from 1998 until 2007, assessing excessive duties on those products. Last year, the U.S. Court of Appeals of the Federal Circuit (CAFC) ruled against the government and in favor of industry, overturning Customs longstanding error. The CAFC ordered the refund of unliquidated duties paid from January 2002 through December, 31, 2006. However, the Court was unable to grant relief with respect to duties collected by Customs from January 1998 through December 2001 which had already been liquidated.

Armstrong's request is simply one of fairness. In effect, Armstrong has provided the U.S. government with an interest-free loan for eight years, a loan which the government is apparently now unable to pay back. Armstrong's request is simple – please refund the erroneously collected duties from the years that Armstrong was forced by Customs to overpay on high density fiberboard. The Courts ruled against Customs, substantiating that there was an error. Additionally, the Harmonized Tariff Schedule of the United

States was amended in 2007 to account for the new classification of products – further recognizing that errors had been made.

Because Customs has liquidated the entries for the years in question, Customs cannot fix its own error at this point. The courts acted to refund the duties to the extent and time period that they could act. Now, we need Congress to act if the remaining duties paid are to be refunded. We ask that you work closely with the bill's original sponsors, Senator Bob Casey and Representative Glenn Thompson of Pennsylvania, in order to ensure passage of this legislation.

We appreciate that you, in both the House and Senate, are now considering MTB legislation for this year. On behalf of Armstrong and all of our employees, we thank you and ask that you support this important legislation.

Sincerely,

A handwritten signature in cursive script, appearing to read "Harry Lipusky".

Customs Compliance Officer