

June 11, 2008

Mr. Matthew Priest, Chairman
Committee for the Implementation of
Textile Agreements – Room H3001A
U.S. Department of Commerce
14th Street & Constitution Avenue, NW
Washington, D.C. 20230

PUBLIC DOCUMENT

Re: Comment on Short Supply Petition re HTS No. 5408.23.2930

Dear Mr. Priest:

Eastman Chemical Company (“Eastman”) hereby submits this response to the U.S. Department of Commerce’s (“Commerce”) request for comments on whether woven jacquard acetate rayon fabrics (“Subject Fabric”) described in 73 Fed. Reg. 27803 (May 14, 2008) are produced in North America. Eastman produces acetate yarn, a major material input in the Subject Fabric and sells acetate yarn to a number of producers of the Subject Fabric in the United States and Mexico. Based on our understanding of the market for the Subject Fabric, Eastman’s customers are ready, willing, and able to supply the Subject Fabric to customers in the United States (as well as the rest of North America) in commercial quantities in a timely manner.

Eastman, a \$7 billion U.S. company based in Kingsport, Tennessee, is the largest producer of acetate yarn in the United States. Eastman produces a wide range of acetate yarn products, both natural and colored, which are sold to many different weavers throughout North America. We have spoken to our customers with jacquard weaving equipment and find that there are at least 2 textile mills in the United States and Mexico that have the capability and desire to provide commercial quantities of the Subject Fabric in a timely manner to Oxford Industries. The names of these mills and relevant contact information are in our confidential letter also contained in this package.

As a supplier to manufacturers of the Subject Fabric, we understand how the Subject Fabric is made as well as have some insight into overall current market conditions and whether there is unused production capacity. In our judgment, there is ample production capacity in North America to satisfy the demand for the Subject Fabric.

As indicated above, there is capacity to supply other customers in the North American market with commercial quantities of the Subject Fabric within a reasonable period of time. Therefore,

it would be inappropriate for Commerce to recommend a change to the NAFTA rules of origin related to woven jacquard acetate rayon fabrics.

If you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in black ink that reads "Al Robbins". The signature is written in a cursive style with a prominent initial "A" and a flourish at the end.

Al Robbins

Enclosure