

SPECIAL REPORT: TARIFF TURMOIL



THE EFFECTS OF SECTION 301 TARIFF INCREASES
TOLD THROUGH BUSINESSES & CONSUMERS

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The U.S. trade war with China has seen the implementation of higher tariffs on hundreds of billions of dollars worth of goods produced in both countries. If ongoing talks between the nations fail to achieve a breakthrough the United States will again increase tariffs.

Barring a new trade deal, the U.S. is expected to increase the most recent round of tariffs on \$200 billion in Chinese goods from 10 to 25 percent.¹ A 25 percent tariff will further threaten U.S. businesses and lay even more burden on American individuals and families. A new report from Trade Partnership Worldwide estimated that if tariffs on goods from China increase to 25 percent, combined with all other tariffs already imposed by the United States or other countries in response, nearly 1 million jobs could be lost, while the average family of four could see an increase in costs of nearly \$1,000 for goods and services.²

The reality is that with every increase, tariffs are costing businesses and consumers more, eliminating U.S. jobs, and further threatening to slow down the economy.^{3, 4, 5}

Here is a brief history of the sanctions imposed by the United States and the negative impact tariffs are having on businesses and consumers.

Brief History of Section 301 Tariffs

In total, the United States has imposed three rounds of tariffs on more than \$250 billion worth of Chinese imports, while China responded with its own three rounds of retaliatory tariffs on roughly \$110 billion in U.S. goods. Additionally, the U.S. has threatened to impose additional duties on \$267 billion worth of goods.⁶

PHASE 1

ON AUGUST 18, 2017—under direction from President Trump—U.S. Trade Representative (USTR) Robert Lighthizer opened an investigation into China’s unfair trade practices covered under Section 301 of the U.S. Trade Act of 1974.⁷ Section 301 relates to how the U.S. enforces its rights under “unfair” trade agreements.

By March 22, 2018, the USTR determined China’s trade practices involving intellectual property rights were harmful to the United States and proposed tariffs on \$50 billion worth of imported Chinese goods. After opening the proposal to public comment, the USTR received 3,200 submissions taking positions on over 1,300 categories of products that would be subject to an additional 25 percent import tax.^{8,9}

IMPACT STORIES



MONSTER MOTO, LLC

“The proposed tariffs on go-karts, mini-bikes, and mini-bike kits and parts covered under the subheadings listed above will undoubtedly cause disproportionate economic harm to our small business. ...We think it is unlikely that we could pass these increased costs on to our customers without severely reducing our sales. This will result, of course, in the loss of American jobs and American capital.”¹⁰

JAKE WILLIAMS, MANAGER

PHASE 2

ON JUNE 15, 2018, the USTR released a revised final list for phase 1 containing over 800 of the initial 1,333 product categories, totaling roughly \$34 billion in goods. Consecutively, an additional second phase of import tariffs of 25 percent on \$16 billion worth of Chinese goods was announced.¹¹

The second phase covered 284 product categories and was set to be implemented by August 23, 2018. During July, the United States International Trade Commission (USITC) hosted public hearings on the second list, which were attended in protest by businesses and individuals, while many more submitted formal comments in opposition. After hearing responses, the USTR submitted its finalized official List 2 to the Federal Register on August 16, 2018 raising tariffs on 279 product categories.¹²

PHASE 3

ON JULY 10, 2018, the USTR released its third round of proposed tariffs seeking an additional 10 percent duty on roughly \$200 billion worth of Chinese imported goods. Known as List 3, these proposed tariffs were similarly debated during USITC hearings and subject to public comment.¹³ In total, more than 6,100 public comments were submitted.¹⁴

By September 17, the USTR published its finalized List 3 beginning at 10 percent and increasing to 25 percent by January 1, 2019. However, on December 14, 2018, the USTR announced it would postpone the increase to March 2, 2019 due to ongoing negotiations.¹⁵ On February 24, President Trump said that the United States would further delay the increase while failing to specify how long the truce would last.

WHAT THEY ARE SAYING

During the open comment period for List 3, company leaders and individuals emphasized the harm and potential damage due to higher tariffs. To highlight the impact and wide-ranging reach these additional tariffs have, we looked at 205 company statements, with at least one from each state, spread out across industries of all sizes. These businesses wrote in explaining how increased expenses for production would lead to higher consumer costs, layoffs, salary and benefit cuts, and, in many cases, bankruptcy.

Below are some key statements that emphasize the need for immediate action to prevent increasing tariffs to 25 percent and illustrate how damaging protectionist policies can ripple throughout the economy.

Increased Prices for Consumer Goods

Of the 205 company statements collected, 158 indicated that additional tariffs on consumer goods would result in higher consumer prices. Some of the items slated for higher prices included leisure and sporting equipment, leather goods, apparel, reusable packaging and grocery-related items, audio equipment, as well as agricultural products.

IMPACT STORIES



SMITH'S CONSUMER PRODUCTS

Smith's Consumer Products, Inc.—a distributor of knife sharpeners and other outdoor kitchen equipment, employing more than 35 people in Hot Springs, Arkansas—estimated additional tariffs of 25 percent could cost the company more than \$750,000 annually, affecting their long-term profitability, and limiting their ability to provide products at affordable prices.¹⁶

"The codes listed above, if increased by 25 percent will increase our costs nearly \$750,000 annually thereby having a significant impact to our long-term profitability and competitiveness. The proposed tariffs will drive up costs for these hardworking Americans by limiting our ability to provide products at affordable prices. Increased tariffs will affect our ability to continue growing the company by: 1. Being forced to reduce our staffing, many of whom have been with the company for 15+ years. 2. Delaying or cancelling product development launches and marketing efforts. 3. Increased pricing resulting in price points that are no longer affordable by the hard working American worker. 4. Reducing or eliminating employee benefit programs."¹⁷

KARL RUSS, CHIEF FINANCIAL AND OPERATING OFFICER



SCHEWEL FURNITURE COMPANY

Schewel Furniture Company, Inc., a 700-employee furniture retailer based in Lynchburg, Virginia, said that it was anticipating raising the price of one of its best-selling retail sofas by \$150 if a proposed 25 percent tariff were to take effect.

"The median annual household income of our customer is \$35,000–\$45,000, and these tariffs are coming at a time when wage growth has been dismal—barely enough to keep up with inflation. Higher prices on furniture and other goods due to tariffs will lead to a decrease in our customers' buying power."¹⁸

MARC SCHEWEL, CHIEF EXECUTIVE OFFICER

IMPACT STORIES



STEP2 DISCOVERY

Leisure Time Products and its parent company Step2 Discovery, a housewares and toy manufacturer, said the imposition of up to a 25 percent duty would be “severe,” potentially “force job reductions” for its 130 employees, and lead to higher prices for its backyard products.¹⁹

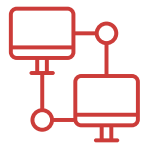
“The resulting increased costs of supplies from the imports from China will lead to a greater increase in the price to the retailer, which will lead to an even greater increase in the price to the ultimate U.S. consumer. In turn, the price increases on the consumer will lead to a decrease in demand for Step2/Leisure backyard products, lower sales and, ultimately, if the trade dispute is not resolved quickly, a resulting loss of revenue and jobs. The average American family will have [to] pay a higher price for pergolas, lounge swings, and other desired quality outdoor wooden products. The Company will have to scale back business plans, reallocate financial resources, and employees will potentially suffer from reduced hours or forced job reductions. Obviously, the effect on Step2/Leisure of a 10 percent or 25 percent [increase in] duties would be severe.”²⁰

ANTHONY CIEPIEL, CHIEF EXECUTIVE OFFICER



BOSE CORPORATION

Bose Corporation—an audio equipment manufacturer located in Framingham, Massachusetts, and employer of 3,800—indicated that additional tariffs of up to 25 percent would require the company to “adjust its pricing in a way that results in higher costs to U.S. consumers.”²¹



DELL TECHNOLOGIES

“In effect, U.S. consumers would be doubly taxed for their Internet usage as a result of the proposed duties. Moreover, once prices for networking products increase due to the additional duties, our customers in the United States would invest less in their networking infrastructure...”²²

MICHAEL YOUNG, SENIOR VICE PRESIDENT OF GLOBAL GOVERNMENT AFFAIRS AND PUBLIC POLICY

Lay-Offs and Job Losses

Outside of consumer costs, over 100 comments we looked at projected negative employment effects due to higher tariffs.

IMPACT STORIES



SHAR PRODUCTS COMPANY

SHAR Products Company, Inc., a musical instrument and case distributor located in Ann Arbor, Michigan, estimated that an additional 25 percent tariff would result in a drop in case sales of up to 37 percent and potential layoffs of 10-15 members of its 100-person staff.²³



ECM INDUSTRIES

350-employee electrical component manufacturer ECM Industries, LLC projected additional costs of over \$500,000 and a future reduction in their headcount of “50 to 60.”²⁴

“Many of these products are already subject to a heavy duty. The proposed additional duty on these products would cost ECM millions of dollars in increased duties. For example, the proposed additional 10 or 25 percent duty applied to our products on list 3 will cost ECM over a half million dollars per year. These additional unexpected costs for our small business are layered on top of the detrimental impacts from the Section 301 tariffs already imposed on our products on lists 1 and 2 that total over \$3 million. Overall, these Section 301 and 307 tariffs cripple ECM, forcing ECM to reduce its workforce in the U.S. to afford these tariffs. ...As of July 6, 2018, we have implemented a hiring freeze and are only replacing critical positions as a result of attrition. If all of the Section 301 and 307 tariffs remain, we will be forced to reduce our headcount by 50 to 60 people in order to offset the costs to our bottom line.”²⁴

DAVID SCHEER, CEO



HUSSEY SEATING COMPANY

Hussey Seating Company, specializing in manufacturing seating for stadiums and school gyms, stated there was “no question” the imposition of an additional 25 percent tariff on its products would “cause the loss of good paying American manufacturing and engineering jobs” at their 300-employee factory in Southern Maine. Hussey Seating Company is described as one of America’s oldest family-owned businesses and is the oldest family-owned manufacturer in Maine.²⁵

“There is no question that the imposition of 25% tariffs on the three HTSUS subheadings noted above will cause the loss of good paying American manufacturing and engineering jobs at our factory in Maine. Any prolonged imposition of these tariffs could have long-term implications on the future of one of America’s oldest family-owned manufacturing businesses.”²⁶

GARY MERRILL, PRESIDENT AND CEO



DYNACRAFT

Dynacraft—located in American Canyon, California and the largest privately held distributor of bicycles, scooters, and other children’s toys—wrote that increasing tariffs to 25 percent would lead to higher prices for its customers.

“[W]hen these businesses are required to pay more for these products due to the proposed tariffs many will be forced to shrink their businesses and some will be forced to close their doors. Unemployment rates will rise.”²⁷

PHILIP TONG, CHAIRMAN AND CEO

Additionally, retailers involved in the sale of products such as lamps, travel goods, seasonal items, and automotive parts also specifically addressed threats to employment related to a 25 percent tariff.^{28, 29, 30, 31}

Safety Concerns

Numerous companies stated how the imposition of higher costs could impact consumer safety. Astellas Pharma U.S., Inc.—a pharmaceutical manufacturer located in Northbrook, Illinois—noted that higher costs could jeopardize critical cancer treatments, while SmartDrive Systems, Inc. explained that higher tariffs could drive the ability to purchase crash-prevention technology out of commercial truckers' hands.^{32, 33} FIRMAN Power Equipment—a manufacturer of generators located in Peoria, Arizona—stated that increased duties on its products could result in lost jobs and potentially leave the United States “unprepared for future natural disasters.”³⁴

IMPACT STORIES



ASTELLAS PHARMA U.S.

“...[I]mposing broad and unfocused tariffs on products like the subject chemical used to produce a U.S. made drug critical to the treatment of a disease will only serve to discourage U.S. manufacturing, risk increasing health care costs, and jeopardize cancer treatment. These are consequences that will result in disproportionate economic harm to U.S. interests.”³⁵

ERIC ROCK, COUNSEL



SMARTDRIVE SYSTEMS

“As an American leader in a burgeoning industry, having worked for nearly 15 years to build out the market for its unique products, SmartDrive’s business model simply cannot afford a price increase of 10-25 percent for the products it produces. Such a dramatic spike can only be expected to significantly reduce demand, suffocate an already fragile market, and cause massive, potentially even fatal, disruption to the Company’s profit model. ...The proposed tariffs will likely place SmartDrive products out of reach for many potential customers in the commercial transportation industry, leading to all manner of unintended harm, including but not limited to: harm to existing and future SmartDrive employees through threatened profitability; harm to American trucking companies and the drivers they employ through reduced access to crash-prevention technology; and harm to the American motorist through reduced implementation of the SmartDrive system across the country. As stated above, if the proposed tariffs move forward, the result is simple—SmartDrive and its U.S. employees lose; SmartDrive’s American clients in the trucking and commercial transportation industry lose; and the many millions of Americans using our nation’s highways and roads each day lose.”³⁶

JASON PALMER, COO



FIRMAN POWER EQUIPMENT

“Last year alone, there were millions of people throughout Puerto Rico who suffered months of no power. Extended power outages also occurred last year in Florida and parts of the Northeast, from both summer and winter storms, causing widespread misery for those most vulnerable. The potential for increased costs to consumers could price our products out of reach for millions of people that desperately need them in times of crisis, or cause them not to be prepared in advance of the next major event when they need these products.”³⁷

GREGORY MONTGOMERY, PRESIDENT AND CEO

Further, companies involved in the production of helmets for firefighters and construction hard hats, child car seat manufacturers, and medical device firms listed potential safety related concerns and severe economic harm due to continued tariff increases:^{38,39,40}



ALLWIN POWERSPORTS

“A 25 percent tariff will decrease the use of helmets by forcing what is essentially an additional tax on to the consumer. It will force Chinese manufacturers to reduce costs, which could compromise the integrity of their products, or force U.S. importers to go to less reputable factories in developing countries, and will directly have a negative impact on our small business.”⁴¹

PHILIP AMMENDOLIA, VICE PRESIDENT

Catastrophic Harm and Firms Going Out of Business

Finally, 37 companies indicated higher costs would cause catastrophic harm and/or threaten the survival of their business. Cudlie Accessories, LLC—a 40-person infant apparel manufacturer located in New York—indicated a possible 25 percent tariff on its goods would “put our corporate survival in jeopardy.”⁴² Reef Breeders, LLC—a recent-college-graduate-run consumer goods retailer operating out of Wakefield, Rhode Island—said the threat of a 25 percent tariff had already led to an increase in prices and “could very well cause us to go out of business.”⁴³

IMPACT STORIES



CUDLIE ACCESSORIES

“The imposition of additional duties on Cudlies products from China will cause irreparable harm to the US economy, our industry, our company and our employees since we cannot absorb the related tariffs without raising our prices. Diaper bags and bibs are two product categories that would be impacted by this proposed tariff. These items are a necessity for young families, many of which are already struggling to make ends meet. It is likely that consumers will be unwilling or unable to absorb the entire cost increase, thereby putting our corporate survival in jeopardy.”⁴⁴

ROBERT FRANKEL, COO



REEF BREEDERS

“In preparation for the proposed tariffs, we have raised our prices. Since doing so we have seen a significant decrease in sales. The size of these tariffs increases our cost dramatically, making it impossible to absorb, and as such we have to pass this cost along to our customers. The products we offer have no relation to the unreasonable trade practices that the recent USTR investigation found China’s government engages in. We are a small business, and the factories that we work with are similarly small in scale. Reef Breeders LLC has dedicated a great deal of time and resources in building a USA based warranty service and distribution center in Wakefield, RI USA. These new tariffs jeopardize our operations and could very well cause us to go out of business.”⁴⁵

LOGAN VANGHELE, OWNER



CRAZY CREEK PRODUCTS

Crazy Creek Products, based in Red Lodge, Montana and employer of five, indicated that the proposed tariff hike to 25 percent on consumer goods is threatening its survival “not later, but now.” President John Elsberry explained how these tariffs would increase costs by \$500,000 and would require them to double their prices.⁴⁶

“Crazy Creek Products, Inc., an S-Corp, is a 30 year old Montana based company. Our product, which we import from China, falls under the classification code is 9401.80.6030 which is scheduled to have tariff increased from 0 to 25 percent. Our company has sales in the amount of \$1.5 million per year. We contribute \$225,000 in salaries for five well-paying jobs in Montana. We also pay health insurance \$16,000 for our employees and contribute \$16,000 to our employee’s retirement program 401K. The proposed tariff will increase our cost of sales by an estimated \$219,000 or 25 percent. We cannot absorb a cost of this magnitude and remain in business. ...We have routinely researched manufacturing our product here in the USA. The most recent quotes we have received would require us to double our prices. Our cost of goods sold for made in the USA would increase an estimated \$500,000 were we to manufacture in the USA. It will take a minimum of 18 months to move our production elsewhere.”⁴⁷

JOHN ELSBERRY, PRESIDENT

CONCLUSION

While sampling a limited number of submitted comments does not provide a complete picture of how businesses are reacting to trade policy changes, it does offer a glimpse into some of the negative effects Americans and our companies face if tariffs are continually raised.

Tariffs are sales taxes paid by the citizens of the country that imposes them. They lead to an increase of prices for producers, who are in turn forced to raise prices paid by individuals and families. In some cases, firms may have to shut down, lay off staff, or jeopardize the safety measures of certain products.

Protectionism doesn't protect the United States. It limits competition and innovation. The United States wins 87 percent of the complaints it files with the World Trade Organization (WTO) against other countries, a far more effective tool to solve disputes without harming American businesses and consumers.⁴⁸

Eliminating barriers to trade produces enormous benefits for citizens, while strengthening bilateral and multilateral trade agreements like the North American Free Trade Agreement (NAFTA) will continue to increase standards of living for all Americans.

NOTES:

Please refer to appendix for full breakdown of companies sampled.

Exemptions Disclaimer: *Due to the threat posed to their businesses, many companies have applied for exemptions from tariffs. Because of the variable nature of the exemption process, some companies listed below may have received exclusions. As of 1/24/19, the companies included were not listed as "exclusion granted" in the official phase 1 or phase 2 dockets, nor had exemptions reported through public media outlets, such as Element Electronics.^{49,50,51} It is our principle that government should not be in the business of picking winners and losers by selecting certain products to be exempt from tariffs.*

APPENDIX

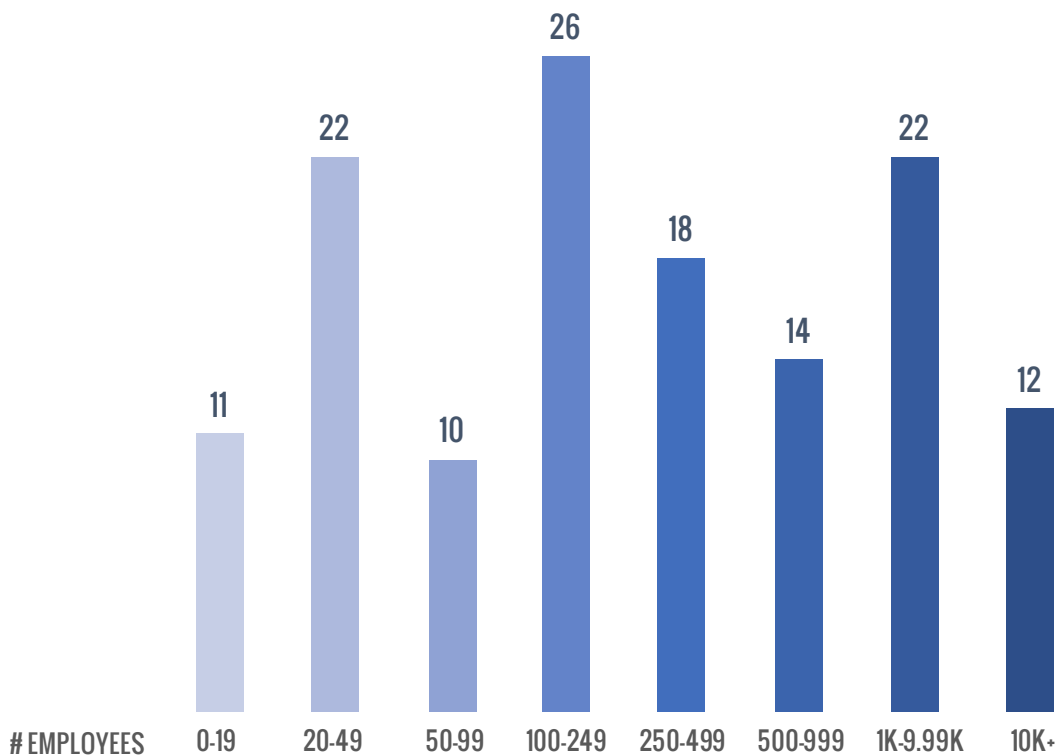
In total, 6,132 comments were submitted during the open comment period for list 3, which officially closed on September 6, 2018.⁵²

To develop a broader demographic view of companies opposing tariff increases, we selected a sample of 205 unique groups with at least one comment from each state. For states with no submitted comments on list 3, we selected submissions in opposition of list 1 (\$34 billion). This included one comment each for Louisiana and North Dakota. To determine company location, we deferred to headquarters or a location such as a plant or facility specifically listed as susceptible to the harm from higher tariffs.⁵³

For overall consistency, we relied exclusively on data provided in the public comments.

To distinguish between industry and specialty, we grouped comments based on where a company began in the production process. For example, if a company manufactures, distributes, and sells its goods in a retail location, that would be considered a manufacturer. Alternatively, a coalition such as the Iowa Soybean Association or United Egg Producers would fall into the basic “farming” category.

Submissions by Company Size (Sample)^{54,55}



(Of the 205 collected statements, 135 companies listed the total number of employees. The remaining 70 comments did not specifically list size and were excluded from the graph above.)

Submissions by Industry (Sample) ^{54,55}

SPECIALTY/INDUSTRY	DISTRIBUTION	FARMING	MANUFACTURING	RETAIL	SHIPPING	TOTAL
Consumer Goods	15	0	35	20	0	70
Housewares	9	0	20	2	0	31
Food	10	0	5	1	0	16
Automotive	0	0	12	1	0	13
Agriculture	3	2	7	0	0	12
Appliances	1	0	9	0	0	10
Safety Goods	1	0	9	0	0	10
Technology	2	0	7	0	0	9
Apparel	0	0	8	0	0	8
Metals	2	0	5	0	0	7
Furniture	0	0	4	1	0	5
Construction	0	0	2	0	2	4
Educational	2	0	0	0	0	2
Sanitation	0	0	2	0	0	2
Chemicals	1	0	0	0	0	1
Livestock	1	0	0	0	0	1
Lumber	1	0	0	0	0	1
Machinery	0	0	1	0	0	1
Rosins	0	0	1	0	0	1
Rubbers	0	0	1	0	0	1
Total	48	2	128	25	2	205

Submissions by State and Tariff Consequence (Sample)^{54,55}

STATE	NUMBER OF COMPANIES	PRODUCER COST INCREASES	CUSTOMER PRICE INCREASES	JOB LOSSES	SALARIES/BENEFITS AFFECTED	CATASTROPHIC HARM/COMPANY CLOSURE
AK	2	2	2	0	0	0
AL	4	3	2	1	0	2
AR	2	2	2	1	1	0
AZ	5	5	4	3	2	1
CA	12	12	9	6	3	5
CO	5	5	5	3	0	2
CT	3	3	3	2	0	0
DE	1	1	1	1	0	0
FL	6	6	4	2	0	0
GA	7	6	4	4	0	0
HI*	2	2	2	0	0	0
IA*	3	3	1	0	1	0
ID	1	1	0	0	0	0
IL	8	8	6	6	0	0
IN	5	5	4	3	1	0
KS	4	4	3	2	1	1
KY	3	3	3	2	0	0
LA*	1	1	1	1	0	0
MA	4	4	4	1	0	0
MD	5	4	4	3	0	1
ME	4	3	1	1	0	0
MI	6	6	6	4	0	1
MN	3	3	3	2	0	0
MO	6	4	4	3	0	1
MS	3	3	1	1	0	0
MT	4	4	4	2	0	1
NC	4	4	4	3	0	1
ND*	1	1	1	1	0	0
NE	2	2	2	1	0	0
NH	2	2	2	2	0	0
NJ	7	7	7	6	0	2
NM	1	1	1	1	0	0
NV	2	2	2	2	0	0
NY	8	7	5	6	0	1
OH	9	9	6	7	0	2
OK	3	3	1	2	0	2
OR	6	6	4	2	0	2
PA	5	5	5	4	0	1
RI	3	3	3	1	0	1
SC	3	3	2	0	0	1
SD	1	1	1	1	0	0
TN	6	5	5	1	0	2
TX	7	7	7	3	0	0
UT	6	6	4	3	0	0
VA	4	4	2	3	1	0
VT	5	4	4	2	0	2
WA	5	4	2	1	0	2
WI	4	4	3	3	0	2
WV	1	1	1	0	0	0
WY	1	1	1	0	0	1
Total	205	195	158	109	10	37

(*) Indicates At Least One Company Examined Was Taken From Public Comments In Relation To List 1

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