



Philips Electronics North America  
1050 K Street, NW, Suite 900, Washington, DC 20001

---

April 20, 2010

Mr. Ronald K. Lorentzen  
Deputy Assistant Secretary of Commerce for Import Administration  
U.S. Department of Commerce  
1401 Constitution Avenue, N.W., Room 1870  
Washington, D.C. 20230

RE: Comments to the U.S. Department of Commerce on Retrospective Versus Prospective  
Antidumping and Countervailing Duty Systems

Dear Mr. Lorentzen:

On behalf of Philips Electronics North America, I am pleased to comment on the merits of retrospective versus prospective systems of assessment and collection of antidumping and countervailing duties. Philips maintains 25,000 U.S. employees and we fully support enforcement of U.S. trade laws in a manner that is fair and equitable to all parties.

Under the current U.S. retrospective system, importers do not know the amount of duties that may be applied to their imports subject to antidumping and countervailing duty proceedings. The result for companies like ours can be the loss of access to imports creating supply chain disruptions. Because our suppliers may not be willing to take the risk of dramatic increases in duty liability, we can lose access to imports even if we are not liable to pay these additional duties. No other country in the world presents importers with such an untenable situation.

The U. S. antidumping and countervailing duty system would be well-served by adopting a prospective system that would allow importers to know their duty liability in advance and pay that duty at the time of importation without the uncertainty and fear of massive increases. Such a prospective approach would be fair to all parties concerned and would protect domestic

petitioners without creating unacceptable risks for importers and unacceptable shortages for downstream users.

Thank you for the opportunity to comment on this important issue and highlight the benefits of a prospective system.

Sincerely,

A handwritten signature in cursive script, appearing to read "Michelle DeMoor".

Michelle DeMoor  
Senior Director, International Policy