

In the Supreme Court of the United States

LEARNING RESOURCES, INC., ET AL.,
Petitioners,

v.

DONALD J. TRUMP, PRESIDENT OF THE UNITED STATES, ET AL.,
Respondents.

DONALD J. TRUMP, PRESIDENT OF THE UNITED STATES, ET AL.,
Petitioners,

v.

V.O.S. SELECTIONS, INC., ET AL.,
Respondents.

**On Writ of Certiorari Before Judgment to the United States
Court of Appeals for the District of Columbia Circuit**

**On Writ of Certiorari to the United States
Court of Appeals for the Federal Circuit**

**BRIEF OF AMICUS CURIAE
WE PAY THE TARIFFS
IN SUPPORT OF RESPONDENTS IN NO. 24-1287
AND PETITIONERS IN NO. 25-250**

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INTEREST OF AMICUS CURIAE

WE PAY THE TARIFFS respectfully submits this brief as amicus curiae.¹ Launched in 2025, WE PAY THE TARIFFS is an ad hoc coalition of small and micro businesses² from across the country. Since its formation, WE PAY THE TARIFFS has provided a collective platform for businesses to advocate for themselves and focused on coordinating advocacy efforts in the wake of the devastation wrought by the Administration’s illegal use of the International Economic Powers Act (IEEPA) to impose nearly unbounded and ever-changing tariffs, resulting in today’s, “Trademic.”

American small and micro businesses, whether traders, manufacturers, retailers, or wholesalers, are the bedrock of the United States economy. For many, the IEEPA Tariffs—imposed without legal authority and with no public participation, comment, or even sufficient notice—pose an existential threat to survival. Left in place, the IEEPA Tariffs will eviscerate the American economy and with it the stature of American business in the global supply chain cycle, including U.S. importers, manufacturers and exporters, often a role played by a single company, causing serious and immediate consequences not only for small businesses

¹ No party or counsel for a party authored this brief in whole or in part. No party, counsel for a party, or person other than amicus curiae, its members, or counsel made any monetary contribution intended to fund the preparation or submission of this brief.

² The Appendix includes over 700 small and micro businesses that support this brief. Each has less than 500 employees with the majority having eight or fewer employees.

themselves but also for the communities that depend upon them for goods, services, and employment.

Because the constitutional issues raised by the IEEPA Tariffs, including the major questions doctrine, have been fully briefed by the Petitioners in 24-1287 and the Respondents in 25-250, we do not seek to rehash those arguments here. Rather, we file this brief to demonstrate the major economic impact of the IEEPA Tariffs on WE PAY THE TARIFFS' constituents.³ These testimonials represent the real experiences of American businesses and offer critical insight into the ruinous economic impact of the IEEPA Tariffs. Indeed, as the testimonials in this brief make clear, the unconstitutional IEEPA Tariffs pose an existential crisis to America's domestic businesses.

³ Testimonials presented have been attested to under penalty of perjury by the individual providing the testimonial and each has given authorization to publish. Certain testimonials were edited for length, spelling or grammar.



SUMMARY OF ARGUMENT

WE PAY THE TARIFFS files this brief to help demonstrate the major economic impact of the IEEPA Tariffs in support of the Petitioners in 24-1287 and the Respondents in 25-250. Small businesses form the economic backbone of the United States. In 2025, small businesses were found to represent 99.9 percent of all businesses and accounted for nearly forty-six percent of US employment.⁴ Not only do small businesses employ tens of millions of people directly; they also support ancillary jobs in warehousing, transportation, design, and retail.

Many small businesses are dependent on imports for domestic manufacturing inputs and/or finished products not readily available in this country or not available in the quantities or price points required, many of which are exported globally. The Administration's improper use of IEEPA has imposed tens of billions of dollars in additional costs on these businesses.⁵ Far from strengthening the economy, the IEEPA Tariffs have halted expansion, siphoned off profits, caused job losses, increased consumer prices and even shuttered businesses.

⁴ See U.S. Small Business Administration, Office of Advocacy. *United States 2025 Small Business Profile*. available at: https://advocacy.sba.gov/wp-content/uploads/2025/06/United_States_2025-State-Profile.pdf.

⁵ Bipartisan Policy Center. *Tariff Tracker*. available at: <https://bipartisanpolicy.org/explainer/tariff-tracker/>.

Not only have the high rates of the IEEPA Tariffs proven ruinous, but so too has the near constant change. Because of the lead time inherent in importing merchandise, small businesses must plan far ahead. The necessary lead time, however, has far exceeded the scant notice provided by the President in announcing, implementing, pausing, unpausing and/or adjusting the IEEPA Tariffs. Indeed, between January 21 and October 14, 2025, there were nearly 40 increases, decreases, pauses or other actions taken on the IEEPA Tariffs. See *Presidential 2025 Tariff Actions: Timeline and Status*, <https://www.congress.gov/crs-product/R48549>. Further, currently, it is unclear if an additional 100% tariff will be imposed on imports from China on November 1. As a result of the ever-changing IEEPA Tariff landscape, negotiated prices, production plans, and careful fiscal planning have been entirely eviscerated, causing expected profits to vanish, inventories to run low, and small business paralysis. Small businesses simply do not have the ability to absorb this kind of shock.

Anything less than striking down the IEEPA Tariffs and ordering the prompt refund of all monies collected, would be catastrophic. It is no exaggeration to say that the Court's decision in this matter will determine whether many small and micro businesses across the United States can survive.



ARGUMENT

I. Small Businesses Are Critical to the U.S. Economy

Per the U.S. Small Business Administration, there are over 36 million small businesses in the United States. In fact, small businesses represent 99.9 percent of all U.S. businesses and account for 45.9 percent of domestic employment.⁶ Small businesses have also historically accounted for an astounding 40 to 50 percent of GDP.⁷

II. Trade Is Critical to America's Small and Micro Businesses

Like large businesses, thousands of small and micro businesses rely on imports for manufacturing inputs and finished products that are sold both in the U.S. and abroad as exports. Indeed, small businesses are reported to account for 236,045 of the 242,515 U.S. based importers and a third of the total value of imported goods.⁸ Unlike large businesses, however, small and micro businesses are less able to absorb the

⁶ See *2025 Small Business Profile*.

⁷ Kobe, Kathryn; Schwinn, John. U.S. Small Business Administration, Office of Advocacy. *Small Business GDP: Update 1998–2014*. December 2018. *available at*: <https://advocacy.sba.gov/wp-content/uploads/2018/12/Small-Business-GDP-1998-2014.pdf>.

⁸ U.S. Census Bureau. *A Profile of U.S. Importing and Exporting Companies, 2022-2023*. April 3, 2025. *available at*: <https://www.census.gov/foreign-trade/Press-Release/edb/edbrel2023.pdf>.

additional costs and uncertainties imposed by the IEEPA Tariffs.

III. The IEEPA Tariffs Have Had a Major Economic Impact on American Small Businesses

Others have argued persuasively to this Court that the power to impose unbounded tariffs implicates the major questions doctrine because of its singular political and economic significance. Under the doctrine, such power, if delegable to the Executive Branch at all, can only be done by explicit language and not by broad and general reference to the “regulation of trade”.

In just a few months, the IEEPA Tariffs have unleashed severe disruptions across the small business landscape, threatening the very viability of operations. Businesses that have thrived for decades are now struggling to stay afloat after less than a year of bearing the burden of the IEEPA Tariffs. The consequences extend beyond individual closures—each shuttered business sends shockwaves through its supply chain, affecting suppliers, employees, and local economies.

A. Shut-downs and Struggles to Survive

For example, Curry Love, Inc. d/b/a Mike’s Organic Foods, a small Idaho business has had to halt operations. As Curry Love’s owner explains,

I started Curry Love, Inc. (DBA Mike’s Organic Foods) in 2008. We originally manufactured our organic curries in Fresno, California but switched production to Thailand for availability of ingredients. We would love

to make our curries here at home, but these crops do not grow at scale in the U.S.

Tariffs have made it incredibly difficult to sustain our business as the margins in the packaged food industry are slim even without the imposed tariffs, which are now collectively 26% for Thailand. As a result, we have had to lay off our sales team, suspend advertising, postpone new products that were in development and skip trade shows which are vital to our growth and contribute to the local economy. The IEEPA Tariffs make it impossible to break even without raising prices to the customer which in many cases isn't an option. Being a small specialty food brand we are unable to sustain the losses. We have used all of our savings, maxed out credit and borrowed to keep the business afloat. Due to the 26% tariffs, we have stopped production until further notice as we do not see a way forward unless these tariffs are removed and repaid. We will begin to close down operations by the end of the year if this situation persists.

The President of Deer Stag Concepts, Inc., a small New York based business, reports similar circumstances,

We are a family-owned footwear company founded three generations ago, in 1964. Our business continues to operate with the same values of quality, integrity, and long-term relationships that have sustained us across six decades.

Ninety-nine percent of our products are made in China. When the tariffs were raised to an additional 145% in April, we were forced to halt all shipments from China, as we simply could not afford to pay them. The resulting disruption in supply through the end of May—when the tariffs were reduced to an additional 30%—left us unable to fill customer orders and caused significant lost sales.

Even at the current 30% level, the cost of absorbing these tariffs is unsustainable. Because the changes were implemented immediately and have fluctuated so dramatically, we've had no ability to plan or adjust pricing. In an effort to protect our shelf space and long-standing retail partnerships, we resumed shipments from China, but doing so has forced us to take on losses that threaten the survival of our 61-year-old family business.

WorldFinds, an Illinois small business, is struggling to survive. As its owner explains,

As a small business working in fair trade, we have faced unique challenges due to the huge tariffs on our handmade, small batch jewelry and accessories from India. It's put an incredible strain on our finances; we already operate on razor thin margins, and we don't have large cash reserves to cover a stacked tariff rate that's currently 61%. To be clear, I pay the tariffs. For every \$10,000 in artisan product I import, I now need to have \$6100 sitting in my bank for Customs to take out as

soon as the items are cleared. Due to our fair-trade ethos, we can't just switch to sourcing from another country, our mission is to support our long-term partnerships with marginalized artisan communities, built over the last 25 years. These tariffs are just a huge amount of money for our small organization to have to pay; we've come so far but I'm not sure how we can survive this.

B. Lay-offs and Hiring Freezes

As tariff costs continue to accumulate and inventories shrink, many small businesses have been forced to adopt desperate strategies just to survive—most notably, laying off valued employees and/or implementing hiring freezes.

Sarah Wells Bags, a Virginia-based small business, has implemented layoffs and run out of inventory due to the tariffs. As its owner explains,

The compounding effect of the new 2025 tariffs on top of the existing Section 301 tariff has been devastating for my small business. We have had to lay off employees, leave open roles unfilled, and run out of key inventory going into the holiday season. We are in the process of switching manufacturing to a new country, but our first order has not even arrived yet because of the tariff flip-flopping and supply chain delays. The instability created by these tariffs has left us with no ability to plan, and it threatens the long-term viability of my small business.

EarthQuake Devices, an Ohio based manufacturer has not yet laid off employees but reports implementing hiring freezes. As its CEO explains,

The chaotic rollout has created a massive market disruption in our industry. Musical instrument manufacturers, retailers and consumers have whiplash and don't know how to plan for the future. Will the tariffs remain? Increase? There is no certainty or way to plan during this volatility. Businesses need to plan in order to grow, so it has removed our ability to grow.

We have spent countless hours searching for domestic suppliers, with no success. We have found that the few components that are sourced domestically are 20-30 times the price of those sourced abroad. We have observed that the tariffs have not generated any perceivable movement to manufacture the components we use domestically.

We use over 900 components, which come from more than 15 countries, over 34 Harmonized Tariff Codes. Analyzing the impact of rapid changes to tariff rates is a fulltime job. Working on navigating this volatility has taken the time and attention of my small team and prevented us from putting our energy into areas which would have a positive impact. In the end, we have determined that despite the tariffs, we already have developed the best supply chain possible for our business.

Due to the tariffs, we have spent many hours of wasted time and energy searching for

solutions which do not exists. We have spent more than \$40,000 in tariffs this year. By 2026 we will experience a 30% increase in our cost of goods sold. Our sales revenue is down 10% year over year. Our exports are down 25% year over year. We have implemented a hiring freeze. We have delayed or cancelled product launches. Our recent investment in developing exports to Brazil has been lost due to tariffs with political motivation. Every action we must take is more difficult and uncertain due to changing landscape. We have not seen any trade deals more favorable than what existed before April 2 but observed a massive loss of goodwill and confidence in the US and US manufacturers.

Greenbar Distillery, a California distillery has been forced to consider automating its operations and slashing its workforce. As its CEO reports,

As one of America's oldest craft distilleries, 21-year-old Greenbar Distillery prides itself on sourcing and showcasing local ingredients, as well as making and bottling all of our own products in house. But not all of our inputs can be sourced in the U.S. For example, some of our ingredients and most of our packaging must be imported because there are no viable U.S. sources of coffee, cinnamon, hibiscus flowers or commercial glass bottles and closures.

Paying more for importing these critical components leaves us with two bad choices. Either raising prices and losing customers or

keeping prices the same, making less money and losing employees, defaulting on loans & any number of other consequences of working on thinner or zero margin.

While we support making more in the U.S.—who wouldn't!—tariffs on essential components for products already made in the U.S. just weaken our position and our businesses.

We'd encourage limiting tariffs to finished goods only vs components that are key to make more in the U.S.

Given the current situation, we're planning to automate and cut our production workforce by ~40%. It's not something we relish doing but we're left with few other options.

C. Losing to Competitors for Lack of Revenue for Research and Development

The tariffs have also made it increasingly difficult for American small businesses to remain competitive. The elevated costs imposed by the IEEPA Tariffs are eroding margins and diverting critical resources away from activities such as research and development and expansion undermining the very entrepreneurial engine that drives the U.S. economy.

REEKON Tools, a veteran owned Massachusetts business, has had to cut back crucial research and development activities. As its CEO explains,

Tariffs continue to disproportionately hurt startups and small businesses. At REEKON Tools, money we are paying in tariffs is directly being taken from hiring and working

on more R&D projects while we try our best to maintain pricing.

This money comes in the form of both being paid directly to tariffs as well as taking a more 'wait and see approach' so we don't back ourselves into a corner if rates significantly change and increase.

This volatility has made it incredibly difficult to do any planning as the past 9 months have seen changes from 0% to 40% to 19% in some cases and the looming Supreme Court decision is nearing with unclear backend changes /consequences.

Even if some tariffs get shot down in the Supreme Court, when will those previously paid be refunded? What new ones will there be?

R&D and startups are the backbone of innovation in the US and other countries are laughing at us (along with several of our competitors) as they continue to pour hundreds of thousands to millions into R&D while we stay scrappy to keep up.

REEKON is a Boston based company at the forefront of innovation in the built world and construction space. As a US Army veteran and MIT graduate, I take immense pride in growing an American company and am hopeful that we can continue to support our mission of leading the charge on this next wave of innovation.

Flora, a small Tennessee plant technology company, also reports delaying development explaining,

We are a plant care technology company featured on Shark Tank for the invention of a smart plant sensor. Our production has been delayed by 6 months, and our development and innovation efforts have been delayed by another 6-8 months. Our COGS went up by at least 30% as we depend on affordable, scalable manufacturers in China for our Bluetooth and WiFi chipsets — something that is not remotely available at smaller scales in the US.

We have also had to reduce headcount by approximately 25% to ensure we could weather some of the inventory cycle delays and COGS increases. Tariffs have been an existential threat for us.

Mojo Spas reports much the same,

Mojo Spa is an award-winning Chicago-based beauty brand that handmakes over 200 natural beauty products. Based in the Wicker Park neighborhood for more than 25 years, Mojo Spa proudly carries on its legacy as one of Chicago's original independent beauty businesses.

The recent tariffs have severely increased costs, with some ingredients rising up to 400%. Even a 10% tariff has a multiplier effect with ingredients increasing in a single formula that makes production unsustainable.

Supply chain disruptions have added to the crisis. Many shipments are delayed for months, and larger companies are buying up global supply in bulk, leaving small businesses like mine unable to secure the ingredients we need to manufacture. This has forced me to discontinue more than half of my product line, including product bestsellers.

At the same time, consumer confidence has dropped, which has made customers less willing to pay higher prices. Sales have dropped significantly in a short amount of time both in-store and online. I have taken out loans, paused projects that would have generated growth, implemented a hiring freeze, and cut staff hours simply to stay afloat.

The constant uncertainty surrounding tariff changes, such as India's recent increase to 50%, has made planning nearly impossible. Each shift forces costly pivots and leaves small businesses like mine fighting just to survive.

D. Increased Consumer Prices or Lowered Product Quality

While many businesses have been reluctant to raise prices, fearing suppressing consumer demand, rising costs are becoming increasingly difficult for small business to absorb. Many are now being forced to raise prices which threatens the affordability of goods for everyday Americans.

As explained by the owner of Scottish Gourmet,

Scottish Gourmet USA imports food and gifts from the UK by air and ocean. We have already paid over \$5,000 in extra tariffs this month. Our business is growing rapidly and these tariffs have a chilling effect on the company as we are forced to raise prices and growth may slow down as a result of the price increases. Food is particularly price sensitive.

Scottish Gourmet USA has been forced to raise prices significantly on all the food and gifts we import from the UK. The 10% Emergency Tariff is on top of the already existing tariffs we pay on some of the food we import. The drop in the value of the US dollar that resulted from this disruption of global trade has also added to the pressure to increase prices even more. Every dollar we pay out to tariffs hurts our cash flow and makes it harder to manage our recent strong growth. The net effect is we have postponed a move to a larger facility (substituting a small warehouse nearby), deferred hiring on additional staff by months, and have had to borrow money at high rates to pay the tariffs as the product arrives here for our busy Christmas season. These tariffs have hurt our business in multiple ways while the price increases have stifled what was a strong growth trend.

Duke of Pearl, a small Maryland business, has already had to increase prices. As its owner explains,

As a small business specializing in custom inlay work primarily using shell such as

Mother of Pearl. We rely on carefully sourced materials from trusted partners in South Korea, the Philippines, and Vietnam. While the raw shell material originates from various regions around the world, there are no viable suppliers for these specialty products within the United States.

Due to ongoing international trade policies, our imported materials have been subject to unpredictable tariffs since they were implemented—ranging from 10% to 17% of our total invoice cost. These added costs have significantly impacted our operations, amounting to over \$20,000 in tariff fees this year alone.

To continue offering the quality and service our customers expect, we've had no choice but to implement a 10% tariff surcharge on affected products. This helps offset a portion of the increased cost while allowing us to remain in business and maintain our commitment to craftsmanship and reliability.

In addition, sales have decreased due to the additional costs to our customers as a result of the tariffs.

Completely Kentucky, a small Kentucky business, also grappling with price increases, explains,

Even though everything we sell is hand-crafted in Kentucky, many of the materials, the equipment or the ingredients used in making our inventory has to be imported as there are no domestic sources. These micro

businesses owned by our artists and crafts persons have no ability to negotiate lower costs. They are forced to pay these fluctuating tariffs and pass the increases onto to us. We must then pass the increases to our customers. Already several of our artists have had to discontinue items or reduce what they can make because of the tariffs. The subsequent retail price will become too high for customers, and we will either have to lose money on each sale or have unsellable inventory. Neither alternative will be economically sustainable going forward

Fireside Games LLC, a small Texas business specializing in designing, developing and publishing board, card, and dice games, had to choose between increasing prices or lowering the quality of its product.

We've been able to mitigate the damage of tariffs to our business so far by printing a year's supply in 2024 of backlist and ever-green titles. We also moved printing of our first new release to Vietnam, which helped with costs, but not enough to prevent listing the game at \$24.95 instead of the \$19.95 we had planned and communicated to buyers. Our second printing must be printed in China because of the innovative types of components. Printing in the U.S. is simply not possible with this game, and printing in other countries risks poor quality. As such, the price point is \$59.95 instead of the \$49.95 we had planned on. Tariffs as they are now already driving

prices up. If they continue to increase, the prices will be too high for consumers to pay. The only thing that will make sense then is to cease business, which negatively impacts the U.S. economy on the whole.

E. Unanticipated Costs for Previously Purchased Goods Accompanied by Diminished Global Demand for U.S. Exports

In addition to cost increases, the ever-shifting nature of the IEEPA Tariffs has exacted a heavy toll. The tariffs have penalized companies with surprise bills for goods ordered months earlier—turning long-term planning into a losing guessing game.

Businesses are being forced to delay growth, abandon plans to onshore production, and cut ties with international partners, all while struggling to maintain consumer relationships. Even when tariffs are paused or reduced, the supply chain cannot respond quickly enough to offer relief. Worse still, efforts to shift production out of China have been met with new tariffs on alternative sources. These unconstitutional and unpredictable tariffs are not only crippling domestic operations—small businesses report that they are also shrinking global demand for their products.

The owner of Charlie R. Gracie & Sons Inc., a small New York business, has turned down expansion opportunities because of uncertainty. According to its owner,

Since 1927, Charles R Gracie & Sons Inc. has imported hand painted Chinese wallpaper. This line remains the signature product of our

brand. The only way to produce this wallpaper at scale for the interior design market is through our China studio, by generationally trained artists. On Liberation Day, we had many confirmed orders in production for our interior design clients, and no option to pause imports when tariffs jumped to 145%. We absorbed \$117,000 in tariffs during the following weeks. We have continued to absorb the increased tariffs without passing on the costs to our customers. We are hesitant to raise prices, fearing we will lose customers in an uncertain environment, and are also unsure about the future, given the seemingly arbitrary nature of the tariffs. We were recently presented with an opportunity to expand our showroom space in New York City; however, due to unpredictability and reduced profits resulting from the tariffs, we have decided not to proceed.

Planetary Design, a Montana small business, reports its own difficulty with unpredictability, explaining,

We design and sell stainless steel products primarily focused on coffee storage and brewing equipment, all manufactured in China and sold globally. The tariffs are so capricious and arbitrary in nature it makes running a business extremely difficult. We have spent countless days and weeks managing the randomness of various tariff implementations. Consequently, we raised our prices by 20% in

the USA ONLY to offset the taxation and impact of these unplanned tariffs. We have absorbed several hundreds of thousands of dollars impacting our bottom line and ability to invest in people, innovation and growth.

We reduced our US workforce by 10% and plan on no additional hires for the foreseeable future. We have no idea from week from week, what the rate will be. Clearly NO way to run a business in a profitable and meaningful way.

NotNeutral, a small California business, that designs, manufactures, and distributes drinkware describes the effects of the inconsistency in tariffs, explaining,

Tariffs have increased our import costs by approximately \$15,000 per containerload, forcing us to raise prices and defer planned hiring. These added costs directly limit our ability to grow and compete in international markets, where pricing and reliability are critical to maintaining customer relationships.

The unpredictable timing and inconsistent application of the tariffs have further disrupted our operations. In several instances, tariffs took effect after purchase orders had already been submitted to our manufacturing partners, leaving us unable to adjust production or pricing in time.- If the Supreme Court upholds these tariffs, small exporters like notNeutral will continue to face higher costs, reduced competitiveness, and con-

strained opportunities for investment and job creation—outcomes that negatively affect both our business and the broader U.S. design and manufacturing sector.

The uncertainty is incapacitating for many small business owners, as the owner of Bliss Joy Bull, a small Illinois sewing business, reports,

I have held off on buying products to sell in my shop because I'm afraid of how big the tariff bill will be on top of the purchase. Because I'm unable to predict what these charges will be, I can't afford to supply my shop. I don't have a budget for unknown bills in my small business working on an already tight budget.

Rokland LLC, a Florida small company, has also expressed its frustration in dealing with an ever-moving target, explaining,

Rokland LLC is a U.S.-based electronics distributor that depends on stable, predictable tariff regimes to import components used in critical wireless networking infrastructure. Sudden tariff announcements under claimed 'emergency' authority disrupted planned shipments, increased costs by an average of 50%, and threatened contracts with government and corporate clients.

The immediate and constantly changing application has made it difficult to forecast

and honor supply contracts with vendors and has complicated forecasting labor needs. Therefore, we have had a general hiring freeze this year.

Additionally, previous tariff applications such as Section 301 have carried advanced notice. Typically tariff applications come with a directive that exempts shipments in air or on water at the time of announcement. Shipments already on vessel are not subject to the tariff. On March 3, 2025, the White House announced EO 14228 which increased an earlier 10% tariff imposed on China to 20% for, as the White House explained, China not doing enough to control the flow of Fentanyl into the USA. This particular EO did not include an exemption for shipments on vessel, so shipments we had already paid for and that were en route to us were subject to additional tariffs upon clearance into the USA. This would be akin to going to file and pay your taxes on Tax Day and being told a new executive order requires you to pay twice as much.

Not only did this unexpected tax increase effect our operations immediately, it introduced challenges regarding how to operate going forward knowing at any time a tariff of any percentage, even 100% or more, can be suddenly added to hundreds of thousands of dollars of goods we have already contracted to buy and resell. We have attempted to add a tariff clause to our client contracts that would make them liable, but they have been

hesitant to accept this as this puts the same burden of marked unexpected cost increase on them.

F. Business Insecurity in the Name of National Security

The problem with inconsistency is not just the sudden increases, but also the pauses and temporary reductions because businesses cannot respond quickly enough to these changes.

As the owner of Barber Electronics, a Pennsylvania small business describes,

Electronic components and chassis have large tariffs that vary sometimes day to day making the timing and quantity of raw materials a significant gamble, if you buy high, then you are left at a competitive disadvantage. If you wait, you might not be able to get parts and lose sales because you can't fill orders. When tariffs suddenly reduce there is suddenly overwhelming demand on component venders and they sell out, again leaving us without the materials to make finished product. Tariffs come directly out of my profit, which is my income. The president has threatened businesses who raise their prices, telling them to "eat the tariffs," and customers have reinforced this threat by not buying products when prices rise. I find I am paying a disproportionate amount of these new taxes in comparison to the average non-business owner. The tariffs have caused softer sales this spring and summer in comparison to the last 3 years.

The owner of Grill Sergeant a small business in Nebraska explains:

Our products are entirely manufactured in China, where unforeseen tariffs fluctuating between 20% and 145% forced us to halt production and begin relocating manufacturing. Transitioning to a new facility is a minimum of nine months from selection to delivery. India was initially chosen, but the sudden imposition of additional 50% IEEPA Tariffs in August rendered that plan unviable. Furthermore, the Section 232 tariffs on stainless steel doubled costs to 50%, severely impacting production since all our products use 304 stainless steel, while we continue to face IEEPA Tariffs on the non-steel value. As a result of tariff volatility, we have fully suspended all manufacturing operations and anticipate losing the 2025 holiday sales season and potentially Father's Day 2026.

Hiblow USA, Inc., a Michigan based small business reports,

Our linear air pump technology was invented by our partner company in Japan in the late 1960's. Millions of rural and suburban Americans have our HIBLOW air pump running 24 hours per day and 7 days per week on the onsite septic systems serving their homes, to ensure cleaner wastewater is dispersed into the environment. To our knowledge, there

are currently no pumps of our specific linear diaphragm type manufactured in the U.S.

Our largest U.S. customers order full 40-foot ocean containers delivered directly from our partner factory in the Philippines. The majority of these customers have purchased from us for over 10-20 years, due to our quality and stability as a company. These full container orders have an approximate lead time of 4-5 months. The timeline of the reciprocal tariffs did not allow us enough time to adjust pricing to account for the additional tariffs, as many of our customer purchase orders were already in process. Thus, some of our air pump models were sold at a very low or negative margin, as we do not want to lose our long-term, repeat customers and did not feel confident we could immediately pass-on these extra costs. With the ever-changing terms and timelines of the reciprocal tariffs, no businesses were confident if these were actually real or just a negotiation tool.

To be clear, we pay the full amount of tariffs assessed by U.S. CBP, as our foreign partners are not responsible for any US tariffs under our DAP incoterms from the Philippines.

Covid was a huge financial hit for us, we never laid off any employees as our shipping and supply chain costs went through the roof. We were finally back in a growth phase and planning to purchase buildings in both Michigan and Texas and increase head counts in both locations. However, the reciprocal tariffs have cancelled all plans for growth and

expansion at this time. We have paid over \$575k year to date in 2025 and our tariff bill could be over \$2 million per year if the current rates stay in effect. This amount will eventually have to be passed on to our customers and end-users and will certainly stall our hiring and capital investments in the U.S. in the interim period.

China's response to the reciprocal tariffs of limiting rare earth exports is also making our future uncertain, as some of our pump models currently require neodymium magnets to operate. We are still waiting for the proper export license in China for these materials, so we can continue to manufacture.

Kouboo LLC, a small California business, has also been harmed by uncertainty. As Kouboo's owner expressed,

We import artisan made home décor and furniture crafted from natural materials out of Southeast Asia. Given the raw materials used (Rattan, Sea Grass, Water Hyacinth etc.) and given the craft of weaving baskets and forming furniture from Rattan are restricted to the current countries of origin, we have not been able to move production. These circumstances have forced us to pass on the tariffs as price increases in the range of 6% to 18%. The uncertainty about the implementation of tariffs or the lack thereof as well as the timing have forced us to save working capital and defer hiring a full-time employee. We have

also scaled back product development and with that the launch of new models. We are on course of launching about half as many new products this year as we did last year. The repeated on and off tariffs across Asian countries have created large swings in ocean freight/container prices affecting planning and cashflow significantly.

Village Lighting Co., has also had to throttle back planned growth. According to its owner,

We are a seasonal business specializing in holiday décor, with roughly 90% of our annual sales occurring within just a few months. Because of this, we must plan far in advance—often placing production orders nearly a year before the selling season begins. Many of these orders are made on behalf of our customers under fixed, non-negotiable pricing agreements. When tariff changes are announced or implemented months after production has already started, it severely disrupts our planning and financial stability. These late changes add unexpected costs to orders that were already committed and paid for, leaving no time or ability to adjust pricing or sourcing. In an effort to mitigate the impact, we shifted production from China to other countries such as Cambodia, Myanmar, Vietnam, India, Indonesia, and Thailand. However, these efforts were undermined when new and unforeseen tariffs—ranging from 19% to 50%—were suddenly

applied to those regions as well. As we approach our next reordering window this December, the continued uncertainty surrounding trade policy, tariff rates, and affected countries makes it nearly impossible to plan responsibly. The inconsistent and unpredictable rollout of these policies has left us unsure how to proceed for the coming season.

To date, we have paid more than \$500,000 USD in tariffs, with additional shipments still inbound. This amount was entirely unbudgeted and has placed significant strain on our company's finances. While we have been able to pass a portion of these costs on to our customers (hoping they will still purchase our goods at this new inflated cost), much of the burden falls directly on us due to pre-established pricing agreements and competitive market pressures. To remain viable and maintain customer relationships, we have absorbed a large share of these expenses ourselves. This has eroded our profit margins, reduced available working capital, and limited our ability to reinvest in future product development and growth. If tariffs continue at this level, importers like us will be forced to make difficult decisions—raising prices further, reducing inventory, or scaling back operations. Without a predictable and sustainable trade environment, 2026 could bring severe consequences for both small and large U.S. businesses as the compounding effects of these tariffs take hold. We're just trying to survive this year, if something

doesn't change, I'm not sure we can survive another.

The owner of Cephalofair Games, a small California business, has likewise had to cease investments in the business, explaining

We are a U.S. company that hires U.S. employees and U.S. contractors. Tariff volatility has meant job eliminations, company-wide furloughs, and product delays/cancellations, and general downsizing across most operations.

We've paid approximately \$144,027.46 in NEW U.S. tariffs in the last few months alone, and had multiple products stuck overseas for months during tariff volatility. The majority of this product was sold & produced before U.S. tariffs were implemented, meaning import costs could not have been reasonably planned for at the time of sale and production.

As we currently have another production run nearing completion, for the second time this year, an escalating tariff rate (130%) will act as an effective embargo on our trade, leaving said manufactured product stuck overseas. This will remove and significantly hamper our ability to engage in the U.S. economy and drive down U.S. sales for ourselves or our U.S. distribution and retail partners here at home and will force us to allocate more product to international markets instead.

Product pricing, planning, and investment in our business is impossible when trade policy is allowed to be dictated by one person (the executive office) rather than our elected officials in Congress through long-term, informed policy that is communicated both in advance and with known terms and timelines.

After spending several months pausing during rate volatility, then adjusting to new 30% import rates, and finally communicating necessary pricing adjustments to customers and retail partners, we now have to throw those pricing models out the window and start from scratch again while determining how long we can possibly survive without the ability to depend on U.S. sales, which typically represent ~70-75% of our annual revenue.

We are a U.S. Company. We have U.S. employees. We have U.S. families. WE pay these U.S.-imposed Tariffs.

De-Fi Systems LLC's owner similarly explains,

Tariffs have forced us to raise prices at the same time as demand has been weakened with the overall economy softening (likely due to tariffs). Our products are discretionary to the majority of our customers, so they are very price sensitive and are often the first thing to go off of prospective customer's shopping lists when the economy softens.

In addition to negatively affecting demand, tariffs have paralyzed us from making any

moves on the production/supply side due to fear of being burned by the unpredictability of decrees outside the normal legislative process. We have delayed new product introductions because we cannot plan a business case when we do not know what we will end up having to charge, and we're scared of starting any new production line. Ironically, it has halted our plans to reshore some of our manufacturing because we have no idea how much inputs will cost. Bottom line, these represent an existential threat to our business.

Buchla USA, LLC, a small California business, is in a similar position, explaining.

I make electronic musical instruments and most of our production is actually in the USA by hard working Americans. These tariffs are affecting the components used to make these instruments. There are almost no electronic components made in America that even exist, so we are paying tens of thousands of dollars in additional taxes (that's what tariffs are) just to continue to build our product. In order to offset the price increase, I actually might need to make some products overseas just so I can maintain the same price for the American made products I have been selling. It has also forced us to cut some hours for several employees. Normally we would actually be looking to add hours and hire more help, but of course that cannot

happen due to the unexpected increases in production costs.

This also creates a chain reaction where we are not hiring our other proud American partners and contract manufacturers who help with production including metal fabricators, carpenters, and electronics houses. When our business is hurt then that means their business is hurt. This affects more than just one business.

Wild Rye, a small Idaho business, has also experienced the uncertainty. As its owner explains,

Wild Rye is a small business focused on premium technical outdoor apparel. We started manufacturing in the USA, but the flaws with the manufacturing and supply chain in the US almost put us out of business before we launched. Wild Rye then looked to Asia and the only country capable of high quality, technical outdoor apparel AND willing to take a brand of our size was China. We've been exploring Vietnam, India, Bangladesh and elsewhere in Asia, but have pulled way back on counter sourcing outside of China because of the never-ending changes and ongoing uncertainty. We start development more than 2 years before product hits market, so the risk of things changing again and not being able to accurately forecast costs, has made it hard to justify the massive expense and time commitment it takes to move manufacturing. Assuming the 20%

fentanyl tariff stands, the threat of 100% additional tariffs (on top of our already hefty duty rate) would take our current tariff and duty rate to an estimated 150% and put us out of business almost immediately. We do not have the cash on hand to handle that type of unexpected hit. The tariffs on our ~\$1.5M worth of product for Spring 2026 (ordered almost 6 months ago, back in June 2025) would lead to a \$2.25 tariff bill, taking our total cash outlay from the pre 2025 expected \$2M to \$3.75 (an increase of \$1.25M paid by us, an American business, employing American citizens and selling almost exclusively to US customers and retailers).

The owner of 2Hounds Design, a North Carolina small business specializing in pet products, reports that the shifting tariff landscape have health impacts explaining,

The impact on Mental Health and the impact on Small Business Owners having to run their company while also trying to figure out what fresh hell today brings. We don't have a big team that can pay attention to what is happening and then just hand down a brief on how it will impact or change how we do business – we ARE that team; we wear every hat in many cases.

PLUS, I'm having to watch Social Media (???) and the news to figure out what is coming next. Then I get to sit and worry for days

while waiting for the rest of the details to come out.

I have a team of 50+ humans making products, marketing, and selling and I feel a huge responsibility to make good decisions because I am very well aware that the choices I make will impact many lives (not just my team, but their families).

3 Moms Organics, a New York based small business shows that even non-importers are impacted by the IEEPA Tariffs. As its owner explains,

Even though our products are proudly made in the United States, tariffs have still driven up our costs through our domestic supply chain. Our U.S. distributor for spray tops adjusts pricing based on import tariffs from China, which directly raises our cost of goods. These increases, often small per unit but significant in total, have cut into our margins and made it harder to reinvest in the business. Every additional cost has to come from somewhere, and for a small, mission-driven company like ours, that often means postponing new hires, delaying equipment upgrades, or scaling back planned product expansions. In short, the tariffs do not just raise prices; they limit our ability to grow, hire, and keep our production stable for the upcoming season.

The rollout of tariffs has been inconsistent and unpredictable, making it extremely difficult

to plan ahead. Our spray tops are only manufactured in China, but we procure them through a U.S. distributor, so every change in tariff rates, pauses, or exemptions directly affects our pricing and often comes with little notice.

The constant fluctuation makes it impossible to accurately forecast margins or plan next year's production costs. That uncertainty ripples through our entire operation, making it difficult to make informed financial decisions, including whether we can confidently hire additional staff or expand production. Instead of planning for growth, we are left waiting to see how tariff changes will impact the bottom line.

IV. The Government Should Be Ordered to Refund Duties Using Its ACE System

Even if the IEEPA Tariffs are struck, withholding refunds of these moneys paid will itself cause catastrophic damage to the American economy. Small and micro business are facing diminishing returns and eventual demise as long as the tariffs continue to be collected and are illegally withheld. Refunding the monies collected can and should be accomplished in an orderly manner. CBP has the ability to refund excess monies collected and does so routinely. Indeed, CBP recently announced that it is updating its Automated Commercial Environment (ACE) Secure Data Portal to “support electronic refund transactions” in response to Executive Order 14247⁹ Executive Order which is

⁹ See: *A Profile of U.S. Importing and Exporting Companies, 2022-2023*.

intended to reduce costs and delays in issuing refunds.¹⁰ The breadth of the refunds required here, does not change this calculus. CBP is well versed in automated refunds on a large scale such as the refunds associated with GSP.¹¹



CONCLUSION

The testimonials presented in this brief represent the lived realities of American entrepreneurs, workers, and families. Each underscores the devastating human and financial toll of the unlawful IEEPA Tariffs: businesses shuttering after decades of service, employees losing jobs and benefits, and rising prices. These tariffs were imposed without legal authority, without notice, and without regard for the fragile ecosystems that sustain small businesses—the backbone of our national economy. Unless this Court affirms the decision below and orders the prompt refund of all illegally collected tariffs, the harm will deepen, and thousands more businesses will vanish.

¹⁰ Executive Office of the President. *Modernizing Payments to and from America's Bank Account*. Federal Register, 90 FR 1400. March 28, 2025. *available at*: <https://www.federalregister.gov/documents/2025/03/28/2025-05522/modernizing-payments-to-and-from-americas-bank-account>.

¹¹ U.S. Customs and Border Protection. *GSP Refund Process*. May 31, 2017. *available at*: <https://www.cbp.gov/trade/priority-issues/trade-agreements/special-trade-legislation/generalized-system-preferences/gsp-refund-process>.

Respectfully submitted,

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- Harrie Cows LLC (Alexandria, VA)
- Harris Spice Co., Inc. (Anaheim, CA)
- Haven Nova Swim LLC (Smyrna, DE)
- HeartFelt Silks (Stillwater, MN)
- Heeluxe, LLC (Goleta, CA)
- Heet Sound Products (Los Angeles, CA)
- Hello Alice (Healdsburg, CA)
- Henry E. Kloch and Co Inc (Burbank, CA)
- Hiblow USA, Inc (Saline, MI)
- HieBAR Design (Brooklyn, NY)
- Higher Ground Gear (Saline, MI)
- HOBO (Annapolis Junction, MD)
- Holdup Suspender Company Inc. (Southfield, MI)
- Holland Southwest International, Inc. (Houston, TX)

App.13a

- Holstery, Inc. (Moscow, ID)
- HOMES Brewery (Ann Arbor, MI)
- Houston (Spring, TX)
- HPSEPICUREAN, LLC DbA Preiss Imports (Ramona, CA)
- HRS Global, LLC (Jeffersonville, IN)
- HSV Automotive (Spring, TX)
- Hunter Chemical (Fort Washington, PA)
- Hunter Holdings (Charlotte, NC)
- Huxley & Kent LLC (Knoxville, TN)
- HYDAWAY (Bend, OR)
- IBC CHB Inc (Jamaica, NY)
- Icon Protection (Morrisville, NC)
- Identity Pet Nutrition (Windsor, CO)
- Inaexpo USA, Ltd. Co. (Miami, FL)
- India Arts, LLC (Hayward, CA)
- Indigo & Violet Studio (Chicago, IL)
- Infinitus Inc (Louisville, CO)
- Ink Spell Books (Half Moon Bay, CA)
- Inplac NA (Charlotte, NC)
- Integrity Microwave (Argyle, TX)
- InterGanics, Inc. (Chicago, IL)
- International Durus (Northridge, CA)
- International Frozen Food Corporation (East Setauket, NY)
- International Imports (New York, NY)
- International Jewelers (Dallas, TX)
- InTexStyle, LLC (Whitefish, MT)

App.14a

- IPR Energy Group (Irving, TX)
- Irv's Luggage (Vernon Hills, IL)
- IStone Inc (Houston, TX)
- It's Food, LLC (Woodridge, NJ)
- Ital Food Service, LLC (Hialeah Gardens, FL)
- Italfoods (South San Francisco, CA)
- Ivory Cashew/Faso Foods (Rockville, MD)
- J. Scott Catering (Malvern, PA)
- Jacalyn E.S. Bennett and Company (Newburyport, MA)
- Jacquart Fabric Products (Ironwood, MI)
- Jakmans, LLC (Somerset, NJ)
- Jamestown Hospitality (Wilmington, DE)
- Jammy Inc. (Fort Worth, TX)
- Jane Diaz/NY Inc. (New York, NY)
- Japanime Games (Portland, OR)
- JBH Intertrade (Garden City, NY)
- JCS Tradecom, Inc. (New York, NY)
- JD Zapp Consulting (Buffalo, NY)
- Jenny G's Art Supply (Chicago, IL)
- Jenny K (El Cerrito, CA)
- Jersey's Cards and Comics (Newport News, VA)
- JF Braun & Sons, Inc / Atalanta Corp (Elizabeth, NJ)
- JodyJazz Inc. (Savannah, GA)
- John Serock Catering (West Chester, PA)
- Jorday Foods International (Hackensack, NJ)
- Joycoast (Chicago, IL)

App.15a

- JRL Imports (Paterson, NJ)
- JWS Partnerships, LLC (Cave Springs, AR)
- Kaleen Rugs Inc (Dalton, GA)
- Kamali Group Incorporated (Great Neck, NY)
- Kamino Logistics LLC (Fairview, NJ)
- Karen MacNeil & Company (Saint Helena, CA)
- Karl Rankin dba High Tech Connections (Canal Winchester, OH)
- Kathy Knack Interior Designs, Inc. (Norfolk, VA)
- Keepsakes by KJ (San Juan Capistrano, CA)
- KidsEmbrace LLC (Van Nuys, CA)
- Kiefer Jewelers (Lutz, FL)
- Kikkerland Design, Inc. (New York, NY)
- Kilimanjaro Distillery LLC (Allentown, PA)
- Kilo Brava (Sarasota, FL)
- KingSeal Corporation (Commerce, CA)
- Kiona LLC (Greenville, SC)
- Kirkland Associates Ltd. (McMinnville, OR)
- Kishek International Inc (Costa Mesa, CA)
- Kobold's Keep (Sparks, NV)
- Koloa Rum Company (Kalaheo, HI)
- Kosher Innovations USA LTD (Pemberton, NJ)
- Kouboo, LLC (Laguna Beach, CA)
- Krimson Klover (Boulder, CO)
- Kristyorganized (San Diego, CA)
- Kroops Brands LLC (Monroe, NC)
- Kuando Trading Corp (Miami, FL)

App.16a

- L Gambert, LLC dba Mel Gambert (Newark, NJ)
- LA Display Union, Inc. (Los Angeles, CA)
- LaDIFF (Richmond, VA)
- Lakland Guitars, LLC (Chicago, IL)
- Lamon Jewelers (Knoxville, TN)
- Lane Innovations (Clarksburg, NJ)
- Latin Gold Co., Inc. (Los Angeles, CA)
- Lay-n-Go, LLC (Alexandria, VA)
- LDF Industries / Hygrade Wiper (Brooklyn, NY)
- Learning Resources (Vernon Hills, IL)
- Let's Roll Games LLC (Franklin, TN)
- Liber & Co. (Georgetown, TX)
- Lidia's Polish Pottery Inc. (Maple Valley, WA)
- Lil Mama's Sweets and Treats, LLC (Augusta, GA)
- LilianEmma (Morgan Hill, CA)
- Lily-Lark (New York, NY)
- Linbro Inc. Select or enter (San Rafael, CA)
- Line in the Sand (McLean, VA)
- Lipper International Inc (Wallingford, CT)
- Little Gems Corp (Monroe, NY)
- Loftie (New York, NY)
- Lola Products (Hackensack, NJ)
- LooptyHoops (Lansdale, PA)
- Lost Girls (Chicago, IL)
- Lost Soul Found (Chicago, IL)
- Love My Switches (Portland, OR)

App.17a

- Love Vigilantes dba Blank Generation (Greenville, NC)
- Lucky Duck (Baldwin, WI)
- Lucuma Designs (Sarasota, FL)
- Luggage Shop of Lubbock (Lubbock, TX)
- Luggage World (Minneapolis, MN)
- Luvsick Plus (Chicago, IL)
- Luxe Living Design LLC (Brooklyn, NY)
- Mad Mushroom (West Lafayette, IN)
- Mandia Int'l Trading Corp (Utica, NY)
- Manette Creative Inc. DBA Baloo Living (San Antonio, TX)
- Manfredi Barbera USA, Corp. (Rutherford, NJ)
- Maniere (Lakewood, NJ)
- Manny's Choice, LLC (Oregon City, OR)
- Maraluna (Oakwood, OH)
- Marangoni Tread North America Inc (Hendersonville, TN)
- Margaret's Boutique (Decorah, IA)
- Maria Flowers International Inc. (Miami, FL)
- Maria's Fine Jewelry (Worcester, MA)
- Marussia Beverages USA (Columbus, OH)
- Mason Jar Lifestyle (Wheat Ridge, CO)
- MC Imports, LLC (Medina, MN)
- McCorry USA Corp. (Alpharetta, GA)
- McKlein Company, L.L.C. (Broadview, IL)
- McMiller Entertainment LLC (West Hollywood, CA)

App.18a

- Meeple Valley Board Game Café (Modesto, CA)
- Mense Corporation (San Luis Obispo, CA)
- Merakinetics Inc (Minneapolis, MN)
- MESH Works (Lewis Center, OH)
- Messermeister, Inc. (Ojai, CA)
- Metal Marketplace International (Philadelphia, PA)
- Microfiber Wholesale (Riverside, CA)
- Middleton Partners (Glencoe, IL)
- Mike's Organic Foods (Boise, ID)
- Millenium Clothing (New York, NY)
- Mimis Linen Inc. (Monsey, NY)
- Mischief Loot (Cincinnati, OH)
- MISCO/Minneapolis Speaker Company Inc. (St. Paul, MN)
- Mobile Edge (Linda, CA)
- Modes Jewelry (Dallas, TX)
- Mojo Spa (Chicago, IL)
- Monger Pedals (Highland, NY)
- Monti Trentini USA, LLC (Deerfield, IL)
- Morrison Outdoors (Albuquerque, NM)
- Multipet International (East Rutherford, NJ)
- Mycha (Chicago, IL)
- Mycha LA, LLC (Los Angeles, CA)
- National Cortina/Borges National (Montvale, NJ)
- Nature's Foodz Distributor (Fort Lauderdale, FL)

App.19a

- Nearshoring Group (Mission Viejo, CA)
- Neighborly (Chicago, IL)
- Ness Legwear, LLC (New York, NY)
- Newborn Evolution LLC (Brick, NJ)
- Newport Food LLC (Clearwater, FL)
- NexEra Materials Group, LLC (Aberdeen, SD)
- NFG (Key Biscayne, FL)
- Nidico Group Inc. (Bensalem, PA)
- Niu Urban Living (McAllen, TX)
- Noise Engineering (Los Angeles, CA)
- notNeutral (Commerce, CA)
- Nourison (Saddle Brook, NJ)
- Nova Gas Technologies, Inc.
(North Charleston, SC)
- NOVICA (San Antonio, TX)
- NP Nutra (Carson, CA)
- NY Zara Food, Inc (Flushing, NY)
- Tannenbaum Imports (Plano, TX)
- O2C Brands (Chicago, IL)
- o5 group (New York, NY)
- Oak Cliff Bible Fellowship Bookstore
(Dallas, TX)
- Obodo Energy Partners, LLC (Tempe, AZ)
- Occidental Int'l Foods (Randolph, NJ)
- Oceanstar Design Group Inc. (Chino, CA)
- Oddwillow's Game Haven (Mukwonago, WI)
- Odi's Pizzeria (Corpus Christi, TX)
- Oilfield Equipments Inc. (Houston, TX)

App.20a

- OMG Commerce (Springfield, MO)
- Omicron Water Technologies (New York, NY)
- Ontel Security Services (Modesto, CA)
- Opera Square Group (North Potomac, MD)
- Optima Foods Inc (Deer Park, NY)
- Origin Jewelry (Santa Cruz, CA)
- Orlando Food Sales, Inc. (Glen Rock, NJ)
- Orleans Packing Company (Hyde Park, MA)
- Oro Elefante, Inc (Los Angeles, CA)
- Outbaking (Berkeley, CA)
- Outfityours (Salt Lake City, UT)
- Pacific Frame Source, LLC (Woodinville, WA)
- Pacsafe (Seattle, WA)
- Pandamonium Gaming (Kenner, LA)
- Pandora's Books Inc. (Berkeley, CA)
- Paper Luxe (Fircrest, WA)
- Partenope Ristorante (Dallas, TX)
- Passenger Clothing (Portland, OR)
- Passion Lilie (New Orleans, LA)
- Pastene (Canton, MA)
- Paverson Games (Menomonie, WI)
- PeaceCraft (Berea, KY)
- Peavey Electronics (Meridian, MS)
- Pedestrian Coffee (Chicago, IL)
- Peter & Co. Jewelers, Inc. (Avon Lake, OH)
- Peterson Cheese Company (Auburn, WA)
- Petite Outdoors (Sheridan, WY)

App.21a

- Petunia Rose Event Rentals (Pittsford, NY)
- PG Fine Wines (Davie, FL)
- Picnic Time, Inc. (Moorpark, CA)
- Pirate Pete's Soda Pop Co (Northfield, NJ)
- Pixie & The Boy (Chicago, IL)
- PIZZACINI Corp. (Miami, FL)
- Planetary Design (Bonner, MT)
- Plastic Film Corporation of America (Shorewood, IL)
- Play (Chicago, IL)
- Poetic Pillow (Oakland, CA)
- PONSHOP LLC (Fredericksburg, VA)
- PowerSoul Cafe (Las Vegas, NV)
- Prima Supply Inc. (Lakewood, NJ)
- Princess Awesome (Silver Spring, MD)
- Prochimie International, Inc. (West Hartford, CT)
- Prodyne (Rancho Cucamonga, CA)
- Puerto Rico Deli Provisions (San Juan, PR)
- Punchkins LLC (Glastonbury, CT)
- Quality Cheese Inc (Matthews, NC)
- RainCaper (Wayne, PA)
- Rajindia Autoparts Outsourcing (Pennsauken, NJ)
- Rare Form (Chicago, IL)
- RAZ Imports (Arlington, TX)
- Recreation Supply, Inc dba Bodycraft (Lewis Center, OH)

App.22a

- Red Cat Supplies Inc (Hackensack, NJ)
- Red Raccoon Games (Bloomington, IL)
- Red Raven Games (Draper, UT)
- Red River Foods, INC. (Richmond, VA)
- Red Scout Farm (Black Mountain, NC)
- Reel Logix LLC (Houston, TX)
- Regency International (New York, NY)
- Rhode Island Novelty Inc. (Fall River, MA)
- Ricardo Beverly Hill (Algona, WA)
- Rig'Em Right Outdoors (Newport, NC)
- Righteous Slice (Rexburg, ID)
- RJM Music Technology, Inc. (Vista, CA)
- Rochester Brewing and Roasting Company (Kansas City, MO)
- Rock Manor Games (Wilmington, DE)
- Rogers Sporting Goods (Liberty, MO)
- Rokland LLC (Gainesville, FL)
- Ron-Son Foods Inc. (Swedesboro, NJ)
- Rover Mobility LLC (Chicago, IL)
- Royal Chain Group (New York, NY)
- Royal Food Import Corporation (Asheville, NC)
- Rugs and More/Tunc Import and Export, LLC (Tucson, AZ)
- RW Supply + Design (West Plains, MO)
- S & G Resources, Inc. (Medfield, MA)
- S.N.K. Enterprises, Inc (St. Louis, MO)
- Sabre Integrated Security Systems (New York, NY)

App.23a

- Salonika Imports (Pittsburgh, PA)
- Samsill Corporation (Fort Worth, TX)
- San Francisco Design (Salt Lake City, UT)
- Sandalo Organic Estates (Tampa, FL)
- SANE (Hamilton, Ohio)
- Sarah Wells Bags (Fairfax, VA)
- Saturday Box (Seattle, WA)
- Savoie (Tahoe City, CA)
- Saxon Stone LLC (Chicago, IL)
- Scarecrow Vampire Fangs (Grover Beach, CA)
- Schreiber Foods International, Inc.
(Mahwah, NJ)
- Scooch (Noblesville, IN)
- Scottish Gourmet USA LLC (Greensboro, NC)
- Sea Lilly (Lakewood Ranch, FL)
- Seacrest Foods (Lynn, MA)
- Shalam Imports (Brooklyn, NY)
- Shamrock Building Materials, Inc. (Eugene, OR)
- She Prints It, LLC (Stockbridge, GA)
- Sherpani LLC (Boulder, CO)
- Shopwildthings, Inc. (Lake Havasu City, AZ)
- Sideshow Gallery (Chicago, IL)
- Sinco Inc (Newton, MA)
- Sintex Minerals & Services, Inc / US
ElectroFused Minerals, Inc. (Rosenberg, TX)
- Sissle and Daughters Cheesemongers & Grocers
(Portland, ME)

App.24a

- Skandinavia Contemporary Interiors (Austin, TX)
- Smiles Fashion Corp (Secaucus, NJ)
- Snazmart-Hospitality LLC (Gold Beach, OR)
- Socket Solutions, LLC (Houston, TX)
- Soggy Doggy Productions (Larchmont, NY)
- SolDias LLC (Haltom City, TX)
- Sonder Los Angeles (Los Angeles, CA)
- Sophistiplate, LLC (College Park, GA)
- Sourcing Solutions, Inc. (Hudson, WI)
- Spectrum International Group (Atlanta, GA)
- Spectrum Software Solutions, Inc. (Syracuse, NY)
- Spielcraft Games (Omaha, NE)
- Sportif| Aventura | Old Ranch Branda (Sparks, NV)
- Sprayground (Moret Inc.) (New York, NY)
- Standards & Greatness (St. Helena, CA)
- State of Mind Public House and Pizzeria (Los Altos, CA)
- Steel Petal Press (Chicago, IL)
- Stephenson's of Elkhart, Inc. (Elkhart, IN)
- Stone Glidden (King of Prussia, PA)
- Stone Installation (Houston, TX)
- Stone Park USA Inc (Westville, NJ)
- Stone Selection Center (Shakopee, MN)
- Stravinos Italian Market (Whitehall, PA)
- SucculentScribbles (Houston, TX)

App.25a

- Sumitomo Electric Wintec America, Inc. (Edmonton, KY)
- Sun Company, Inc. (Wheat Ridge, CO)
- Sunflex Packagers Inc (Cranford, NJ)
- Sunnyside (Cambridge, MD)
- Sunnyside Plants (Chicago, IL)
- Sunnyside Trading Co (Asheville, NC)
- Sunshine Joy (Woonsocket, RI)
- Suntext Fabric LLC (Hialeah, FL)
- Superior Nut & Candy Co., Inc. (Chicago, IL)
- Supply Accessories (New York, NY)
- Supply Chains for Good (Bellflower, CA)
- Surroundings interiors (Northfield, NJ)
- Sustainability Services International (Edmonds, WA)
- Sutton Home Fashions (New York, NY)
- Tabletop Enterprises, LLC (Middletown, VA)
- Taillan Fine Wines US (Plano, TX)
- Taste of Italy (Woodstock, GA)
- Taylor's Gold & Stones (Fairbanks, AK)
- Tealbee LLC (Spokane, CA)
- Tecta America Corp (Glenview, IL)
- Tema Furniture (Albuquerque, NM)
- Temma Hankin (Los Angeles, CA)
- Tesoro Beverly Hills (Beverly Hills, CA)
- Tesselle (Riverside, CA)
- TFNY USA (Lakewood, NJ)
- The Boppy Company (Golden, CO)

- The Brass Owl/The Tiny Owl (Queens, NY)
- The Butcher Shoppe (Blakeslee, PA)
- The Conversation (Lawai, HI)
- The Cook's Shop (Marietta, OH)
- The Corner Slice (Fort Collins, CO)
- The Corner Store, LLC (East Hampton, NY)
- The Crazy Cork Wine Bar, LLC (Oviedo, FL)
- The Dropped Stitch, LLC (Chicago, IL)
- The Front Porch (Suttons Bay, MI)
- The G.S. Haly Company (Redwood City, CA)
- The GameBoard (Sheboygan, WI)
- The Gamers Den (Cambridge, MN)
- The Good Kiind (Detroit, MI)
- The Impex Group, Inc. (Tustin, CA)
- The Jade Vine (Chicago, IL)
- The Museum of Flight Store (Seattle, WA)
- The Peacock Room (Detroit, MI)
- The Queen's Treasures (Ticonderoga, NY)
- The Sak Brand Group (New York, NY)
- The Winding Road (St Charles, IL)
- Thomas Hudak dba Vortex (Dallas, TX)
- Thompson Traders, Inc (Greensboro, NC)
- Thunderworks Games (Middleton, WI)
- Tidewater Sandals (Winston-Salem, NC)
- Tom's Off-Road (Medford, OR)
- Tomoe USA Inc. (Houston, TX)
- Top Trenz Inc (Ronkonkoma, NY)

- Torter Corporation (Montville, NJ)
- Totally Bamboo (Escondido, CA)
- Town Center Music (Suwanee, GA)
- Trade Cie, LLC (Memphis, TN)
- Trade-IQ, LLC (Iron River, MI)
- Trearc Brands Inc (Cleveland, TN)
- Triad Magnetix (Perris, CA)
- Triple Eight Distribution, LLC (Port Washington, NY)
- Tropical Acai, LLC. (Pompano Beach, FL)
- True Places (Dallas, TX)
- True Places Inc. (Wallingford, PA)
- Tulia's Artisan Gallery (Lincolnwood, IL)
- Twelve Mile Limit (New Orleans, LA)
- Twos Company (Elmsford, NY)
- U. S. Electrofused Minerals, Inc. (Aliquippa, PA)
- U.S. Tools and Supplies (Houston, TX)
- Uncommon Carrier (South Plainfield, NJ)
- Underwraps Costumes (Chatsworth, CA)
- Up With Paper (Mason, OH)
- Vail International Corporation (New York, NY)
- Vampire Robots (Langhorne, PA)
- Van Horn, Metz & Co., Inc. (Conshohocken, PA)
- Veluda Inc (Brooklyn, NY)
- Vera Bradley Inc (Roanoke, IN)
- Very Special Games (Cordova, TN)
- Village Lighting Co. (West Valley City, UT)
- Vinmar Travel Concierge (San Diego, CA)

App.28a

- Vintage Books (Vancouver, WA)
- Vintage Detroit (Plymouth, MI)
- Violet Linen Inc (Middletown, NY)
- Vipal Rubber Corporation (Doral, FL)
- Virginia Imports (Springfield, VA)
- Vitalia Wood Fired Oven
(Cranberry Township, PA)
- VSAR Resources, LLC (Monroe, NJ)
- Walrus Audio (Oklahoma City, OK)
- Warehouse Associates (Indianapolis, IN)
- Water Dog Gear, LLC (Victor, ID)
- Webster Cog and Sprocket (Webster, WI)
- Werok, LLC (Valley Cottage, NY)
- West Coast Bottles (El Dorado Hills, CA)
- West Wood Products LLC
(Rancho Dominguez, CA)
- Whole Herb Company (Sonoma, CA)
- Wholesale Millwork, Inc. (Baltimore, MD)
- Wild Rye (Ketchum, ID)
- Willert Home Products, Inc. (Saint Louis, MO)
- Wilson Effects LLC (Guilford, IN)
- WineWave Imports (Hicksville, NY)
- Woander (Mill Valley, CA)
- Wokmon Inc (JAMAICA, NY)
- World Confections, Inc. (Maplewood, NJ)
- World Finer Foods, LLC (Bloomfield, NJ)
- World Mod Inc (Plainfield, NJ)
- World Traveler Luggage (Santa Clarita, CA)

- World's Best LLC (Fort Lee, NJ)
- WorldFinds (Westmont, IL)
- WorldWise Imports LLC (Las Vegas, NV)
- Worth Imports, Inc (Ashland, MA)
- WX Brands (Fort Worth, TX)
- Xena International (Saint Charles, IL)
- Xpres LLC (Winston-Salem, NC)
- Year 5 / Grill Sergeant / Nectar Logistics (Omaha, NE)
- Yorkville Sound, Inc. (Niagara Falls, NY)
- YouCustomizeIt (Pearland, TX)
- Yukon Pizza (Las Vegas, NV)
- Zebra Pen Corp. (Edison, NJ)
- Zen Distributors Group (Miami, FL)
- Zenimal (Manhattan Beach, CA)
- ZippyPaws (Chino, CA)