UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580



Bureau of Consumer Protection Division of Enforcement

> Julia Solomon Ensor Attorney

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July 28, 2014

FEDERAL EXPRESS

Mr. Marc Morales Vice President, Business Development Windward Design Group, Inc. 1130 Commerce Blvd Sarasota, FL 34243

Dear Mr. Morales:

We received your submissions of March 14, March 31, and April 17, 2014 on behalf of Windward Design Group, Inc. ("Windward"). During our review, we discussed that statements in Windward's marketing materials, including materials featuring the Made in the USA Brand, LLC Certification Mark, may have overstated the extent to which certain outdoor furniture and accessory products containing imported content were made in the United States.

In your submissions, you explained that Windward implemented a remedial action plan to correct its representations. This plan included: (1) removing the Made in the USA Brand, LLC Certification Mark from the Windward website and catalogues; (2) updating marketing materials to clarify that some products contain imported content; and (3) closely monitoring U.S.-origin claims going forward.

Based on your statements, the staff has decided not to pursue this investigation any further. This action should not be construed as a determination that there was no violation of Section 5 of the Federal Trade Commission Act, 15 U.S.C. § 45. The Commission reserves the right to take such further action as the public interest may require. If you have any questions, you can reach me at (202) 326-2377.

Sincerely,

Julia Solomon Ensor

Staff Attorney