

CORRUPTION AND GREED

Alianza Fashion Sweatshop
in Guatemala

More than 60 U.S. labels and retailers, including some powerhouses like Macy's, JCPenney, Kohl's, and Philips Van-Heusen, bought 52 million garments in the last twelve years, but were incapable of protecting a single worker as Alianza workers were robbed of over \$6 million!



INSTITUTE FOR GLOBAL
LABOUR AND HUMAN RIGHTS
JANUARY 2014



January 2014

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*In Memory of Brahm Muther
A lifelong union leader and fighter for social justice*



Francisco worked at Alianza for three and a half years. He is owed \$900. He has two daughters, five and six years old.



Alianza workers demanding pay legally due them.



PREFACE

A Call for Justice

The good news is that **Philips-Van Heusen (PVH Corp)** will — as a first effort — **donate \$100,000 to the 800 or so workers** who were abandoned when the **Alianza Fashion** sweatshop imploded under the weight of its own massive corruption in March 2013.

In January, each worker will receive about \$125 in aid. It is a start.

The 59 or so other labels and retailers, including Macy's, JCPenney, Kohl's, The Men's Wearhouse, Nordstrom and Wal-Mart, must also step up to the plate to make these workers whole again. The workers certainly did not cause the corruption and graft at the Alianza factory, while the labels should have been much more vigilant all along.

The 59 other labels should follow the lead of PVH. Each should contribute \$100,000 so that the Alianza workers can be paid at least the back wages and benefits they are owed and desperately need.

The goal is to raise a \$6 million fund to reimburse the workers who have been robbed of wages, severance, healthcare and pension benefits by Alianza's owner, Bong Choon Park, and General Manager, Rubén Enrique Rosales Ovalle, abetted by widespread corruption within the Guatemalan Social Security Institute and Ministry of Labor.

Surely the 59 or more major labels and retailers whose garments have been sewn at Alianza over the last 12 1/4 years can afford to reimburse the workers for the wages and benefits stolen from them.

Highly respected and knowledgeable NGOs on the ground in Guatemala, including the Center for Studies and Support for Local Development (CEADEL) and the AFL-CIO's Solidarity Center, fear that the Guatemalan Ministry of Labor is weakening and in a downward spiral. The Ministry of Labor is increasingly marginal, refusing to carry out legal mandates or positive initiatives to enforce respect for worker rights.

The Government of Guatemala, with its weak labor laws, is also increasingly open to corruption. On the labor front, there has been no progress to implement fundamental worker rights.

The U.S. Government must respond with serious sanctions, especially regarding the corrupt Alianza sweatshop, where over 60 U.S. labels and retailers sewed clothing over the last 12 years, as workers were robbed of over \$6 million in wages and benefits.

At least it seems that several high-end labels have had enough and are beginning to question the Guatemalan Government's lack of will. It seems the Guatemalan Government has found it impossible to find and seize Alianza owner Bong Choon Park's assets and wealth, much of it stolen from the workers. It appears that the Guatemalan Government is not interested in the decades-long fraud perpetrated by Park.

It is over nine months since the Alianza Fashion factory shut down on March 22, 2013. Surely it is time that the workers received justice.



More than 60 U.S. labels were sewn at the Alianza Fashion sweatshop in Guatemala, including:

AAFES (Army and Air Force Exchange Service)	Fashion Bug	NBC (National Broadcasting Corporation)
Alfani	Fishman & Tobin / Li & Fung	Nordstrom
American Apparel Global Corp	Fred Meyer	Norton McNaughton
Bealls Florida	Harvé Benard	Peebles
Bedford	HeartSoul	Philips Van Heusen
Belk	Hudson Bay Company	Ross Stores
Blair Catalogue	Ike Behar	Sag Harbor
Bon-Ton	J.C. Penney	Stage Stores
Boscov's	J.M. Collection	Stein Mart
Briggs New York	Jones Apparel Group	Style & Co.
Burlington Coat Factory	Judy's Group (Emily, NYP Suits)	The Men's Warehouse
Calvin Klein	Kellwood	Tommy Hilfiger
Carole Wren Inc	Kim Rogers	Tracy Evans
Catherines	Kohl's	Tribal
Cato Corp	Koret	VF Outlet
Charlotte Russe	La Maison	Von Maur
Charming Shoppes	Macy's	Wal-Mart
Dickie's	Marshall's	Winners Apparel
Dillard's	Wakefield's	
Dressbarn	Meijer	
	Minikin Togs	

EXECUTIVE SUMMARY

Alianza Fashion Sweatshop in Guatemala

- From 2001 through March 22, 2013, 1,050 to 1,500 workers, mostly indigenous Maya Indian, toiled at the **Alianza Fashion** factory in Chimaltenango, Guatemala.
- Over the last 12 years, the Alianza workers were robbed of over **\$6 million in wages and benefits due them**, most significantly health and pension benefits through the Guatemalan Social Security Institute (IGSS).
- Over 60 labels and retailers — some of them powerhouses like Macy's, JCPenney, Kohl's and Philips-Van Heusen — were produced in the factory. In 2011 alone, Alianza workers sewed **4.2 million** garments, and over the course of 12 years some **52 million garments were exported to the U.S. and Canada**.
- The workers earned a base wage of just **\$1.05 per hour**, which is the lowest wage in Guatemala and well below subsistence levels.
- Huge mark-ups by the labels:
 - A **Wal-Mart** women's blazer retailed for \$21.88, while its total production cost was just **\$4.25** — for a **mark-up of 415 percent!**
 - **Calvin Klein** jackets and vests for the **Burlington Coat Factory** cost **\$9.23** to make, but **retail for \$59.99** — a **mark-up of 550 percent**.
- **Lavish 100% tax breaks** saved the Alianza factory and major U.S. labels millions of dollars.
- The **Guatemalan Ministry of Labor is dysfunctional and does nothing to implement Guatemala's labor laws** or internationally recognized worker rights standards.
- For 12 long years, the labels and retailers at Alianza never once sought to guarantee that fundamental worker rights standards would be respected. Workers had no legal rights whatsoever and every attempt to organize was crushed.
- Philips-Van Heusen, Nordstrom and others are launching a proactive campaign to reimburse Alianza's workers what they are owed.
- "From the very beginning at the Alianza Fashion factory, management's policy was to plunder the workers in every way possible — robbing the workers of over \$6 million in back wages and benefits over the years, in collusion with corrupt Social Security Institute and Ministry of Labor officials who totally failed to defend the rights of the workers," said Gabriel Zelada, director of Center for Studies and Support for Local Development (CEADEL).



Alianza worker, Magdalena, and the younger of her two daughters.

Workers in Guatemala: Marginalized with No Labor Rights

The long history of terror under dictatorship leaves Guatemala's workers and indigenous communities marginalized with no labor rights.

International Trade Union Confederation (ITUC) noted the extreme danger for trade unionists in Guatemala:

“Guatemala has become the most dangerous country in the world for trade unionists. Since 2007, at least 53 union leaders and representatives have been killed, and there have been numerous acts of attempted murder, torture, kidnapping, break-ins and death threats, which have created a culture of fear and violence where the exercise of trade union rights become impossible.”

— ITUC, June 12, 2013, [“New ITUC Report on Violations of Trade Union Rights.”](#) (The International Trade Union Confederation, based in Brussels, has 325 national affiliates representing 176 million workers in 161 countries.)

Efraín Ríos Montt, former dictator of Guatemala, and **Mauricio Rodríguez Sánchez**, intelligence chief, are finally being tried for genocide and crimes against humanity:

“Their loved ones were just a few of the 45,000 people who disappeared during Guatemala's 36-year civil war, virtually all at the hands of soldiers and allied paramilitaries seeking to wipe out a Marxist guerrilla movement. Almost all the victims are believed to have been killed, often after being raped, tortured, or both, then buried in mass graves, ditches and wells. Many were hurled from helicopters into the sea or volcanic craters. In total, at least 200,000 people were killed during the war.”

— AP, November 15, 2013, [“Guatemala Searches for its Disappeared with Portraits Museum,”](#) by Sonia Perez D.

“Beginning in July, 1982, the Army descended on the Ixil region, indiscriminately burning houses, murdering men, women, and children, destroying fields, and killing livestock. Refugees who fled into the mountains were bombed and strafed by helicopters and planes. In the end, between seventy and ninety per cent of the Ixil villages were destroyed. Ríos Montt and Rodríguez Sánchez are specifically charged with fifteen massacres in which eleven hundred and seventy-one Ixils were killed and twenty-nine thousand Ixils forcibly displaced. There are also rape and torture charges.”

— *The New Yorker*, May 3, 2013, [“The Maya Genocide Trial,”](#) by Peter Canby

In light of such dangers, CEADEL and the Institute for Global Labour and Human Rights have agreed that we will publish only the first names of the aggrieved workers to protect their identities. We will keep their full names on file in order to be able to answer any questions about the authenticity of their claims.



Alianza Fashion in Guatemala Produced Four Million Garments a Year for Export to the U.S. and Canada

Alianza Fashion, S.A.

Kilometer 52 ½ Carretera Interamericana
Chimaltenango, Guatemala

Bong Choon Park Seo, owner and legal representative
(South Korean)

Rubén Enrique Rosales Ovalle, General Manager

To avoid taxes — and responsibility for millions of dollars in benefits that he pocketed over the years — Park changed the legal name of his factory several times:

- Alianza Fashion (2001-2009)
- Modas Alianza (As of December 2010)
- Industrias D&B (As of March 22, 2013)
- D&B Holdings

A “For Sale” sign has been put up at the Alianza Fashion factory, but proceeds from the sale of the property will not be used to reimburse workers’ back wages. Instead, it appears that the property was used as collateral for loans taken by Alianza’s management and it is the bank that is being given first rights to recoup its losses.

After robbing the Alianza workers of back wages and benefits exceeding six million dollars, Park is still free

in Guatemala, and has been seen at the South Korean Embassy, church, and a small garment factory in Chimaltenango City. In March 2013, Park even visited New York City to meet with various U.S. labels.

Over Four Million Garments Were Sewn Each Year at the Alianza Fashion Factory in Guatemala.

In a single year, in 2011 (December 2, 2010 to December 7, 2011) the 1,050 workers sewed **4,232,237 garments** at the Alianza factory for export to the U.S. and Canada. This means in effect that each worker produced 4,031 garments per year and 336 garments per month.

We can estimate that in the 12 ¼ years that Alianza was in operation (January 2001 to March 2013) the workers produced nearly **52 million garments for export!**

The majority of production at Alianza consisted of suit jackets, pants and vests for boys and men, and blazers, pants and skirts for women.

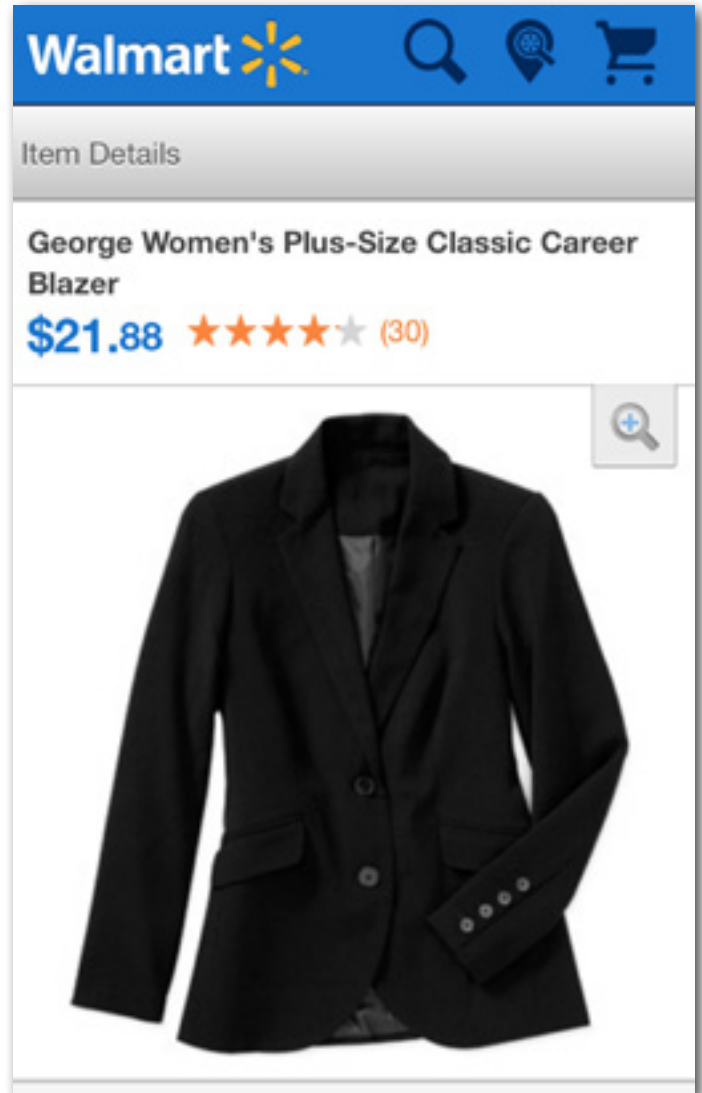
Most American Shoppers Have No Idea How Cheap It Is to Produce Garments Offshore in Sweatshops like the Alianza Fashion factory.

Take Wal-Mart as an example. A “George” Women’s Classic Career Blazer — in classic red, herringbone, black, grey, heather, navy, red or winter white — was made at the Alianza sweatshop for just \$4.25, including all fabric, trim, cutting, sewing and packing.

The only way Wal-Mart can manage this is with off-shore cheap labor and no worker rights protections. Alianza’s garment workers earned a base wage of just **\$1.05 an hour** — making them the lowest paid workers in all of Guatemala. Even agricultural workers earn more than the garment workers. Moreover, if garment workers at the Alianza factory failed to meet management’s mandatory production goals, they were required to remain working, without wages, until the goal was met.


We know that Wal-Mart blazers sewn at the Alianza factory in Guatemala **retail in the U.S. for \$21.88**, which means that Wal-Mart **marked up the price by 415 percent** (\$17.63) over the \$4.25 total cost to produce the jacket. The total **cost of production represents just 19 percent** of the retail price.

In one contract, Wal-Mart outsourced the production of 6,240 women’s career blazers and skirts to Alianza through Land ‘N Sea.



NBC (National Broadcasting Corporation) and AAFES (Army and Air Force Exchange Service) is linked to sweatshop clothing sewn at the corrupt Alianza Fashion factory in Guatemala, where workers were robbed of millions of dollars due them.

In this order Wal-Mart outsourced the production of 2,124 "George" label women's plus-sized career blazers to Alianza via Land 'N Sea. This is one of many documents smuggled out of Alianza by the workers. See page 34 for an index and links.

		Land'n Sea, Inc. 1375 Broadway, New York, NY 10018 (212) 444-6000 Fax (212) 444-6024		THIS ORDER NUMBER MUST APPEAR ON ALL CORRESPONDENCE, INVOICES, PACKAGES AND SHIPPING DOCUMENTS			<table border="1"> <tr> <td>DATE</td> <td>2/13/13</td> </tr> <tr> <td>PURCHASE ORDER NO</td> <td>900713</td> </tr> <tr> <td colspan="2">2/14/13 - REVISE TTL QTY</td> </tr> </table>		DATE	2/13/13	PURCHASE ORDER NO	900713	2/14/13 - REVISE TTL QTY	
DATE	2/13/13													
PURCHASE ORDER NO	900713													
2/14/13 - REVISE TTL QTY														
PURCHASED FROM:		Division Name: D35 GEORGE DOT COM PART 2												
INDUSTRIA D & B, S. A. KM. 53 CALZADA CHIMALTENANGO CHIMALTENANGO, GUATEMALA, CA TEL: 502-7720-2100		CALL: CALL FOR RELEASE NUMBER PRIOR TO SHIPPING												
SEASON	CODE	DIVISION	DESCRIPTION:				DELIVERY DATE							
FALL'13		14	GEORGE WOMENS PLUS CAREER SUITING				7/23/13							
		COUNTRY OF ORIGIN	VENDOR CODE NO.	CONTENT:										
		GUATEMALA		SHELL - 63% POLYESTER, 33% RAYON, 4% SPANDEX LINING - 100% POLYESTER										
PAYMENT WILL BE MADE 7 DAYS FROM WHEN PURCHASE ORDER IS COMPLETED AND SIGNED OFF BY A S&S QUALITY CONTROL PERSONNEL			CONSTRUCTION/YARN COUNT:	MILL - CHANNEL		EXIT FACTORY	7/23/13							
		Code#	WEIGHT:			MAX. SHRINKAGE:	3% X 3% 4% X 4%							
WM STY#	COLOR	SIZE SCALE						PIECES	CMT/PC					
		16W	18W	20W	22W	24W	26W							
GWLNS6955 CAREER BLAZER	BLACK	120	252	144	84	132	132	864	\$4.25					
GWLNS6955 CAREER BLAZER	GREY HEATHER	24	60	36	24	24	24	192	\$51.00					
GWLNS6955 CAREER BLAZER	HERRINGBONE	48	96	60	36	48	48	336	PER DOZEN					
GWLNS6955 CAREER BLAZER	NAVY	48	84	48	36	48	48	312						
GWLNS6955 CAREER BLAZER	RED	36	72	36	24	36	36	240						
GWLNS6955 CAREER BLAZER	WINTER WHITE	24	48	36	24	24	24	180						
12 PIECES PACKS SOLID SIZE AND COLOR. EACH PIECE INDIVIDUALLY POLY BAGGED AND SEALED. NO HANGER, UPC STICKER ON BOTTOM RIGHT OF BAG.														
MAIN LABEL GRG10559 - JKT		SET AT CENTER BACK 2" BELOW NECK BAND												
SIZE/COUNTRY LABEL GRG10560 JKT		SET AT CENTER OF MAIN LABEL												
CAERE LABEL GEN10635 - JKT		SET 4" ABOVE THE HEM LINE												
HANG TAG G3510993		SWIFT TAG WITH 3" SWIFT TAG AT WEARER'S LEFT UNDER ARMHOLE SEAM.												
								TOTAL UNITS(PC)	2,124					
								TOTAL UNITS(DOZEN)	177.00					
								TOTAL DOLLAR	\$9,027.00					
CARE INSTRUCTIONS FOR BLAZER		MACHINE WASH COLD, WASH WITH LIKE COLORS, USE WOOL/DELICATE WASH CYCLE, ONLY NON-CHLORINE BLEACH WHEN NEEDED, TUMBLE DRY LOW, LOW IRON OR DRY CLEAN						RN# 19747						
REMARKS:		1. PLS NOTE PRODUCTION BUTTON FOR THIS STYLE MUST BE SET WITH LOCK STITCH MACHINE 2. PANTS MUST BE HUNG OPEN, NOT CREASE TO CREASE 3. Seller acknowledges that all goods produced for Wal-Mart are subject to CTL approvals. If Seller's production fails CTL 4. Cost resulting from re-inspection by third party are the factory's responsibility. 5. Any lateness as a result of failed inspections by Land 'N Sea personnel or third parties that result in air shipping or cancellations are the factory's responsibility.												
Subcontracting of the labor on this order without prior approval from Land 'N Sea is unacceptable. Violation of these terms may lead to cancellation of this order.														
When production shadebands are submitted, maker must make sure that you have sufficient material in the same shade to cover all your pre-production and production sample garment requirements. Do not submit shadeband if you do not have sufficient material														
Documentation require from Walmart: CF3461, CF7501, CF7512, bill of lading, invoices, visas where applicable, CBTPA Certificate of Origin, Please present complete copy of document to Roebuck, SC attn: Scott Stinchcomb at the time you deliver goods.														
Fabric to be used on this order must be sent by you at your expense, for independent testing prior to the garments being cut. This test must be completed on each color and the test result must meet the enclosed standards, the test result must be forwarded														
OVERSHIPMENTS WILL NOT BE ACCEPTED														
SPECIAL CUT AND STYLE USE														
Special Cut#		900713			Must meet Walmart/Ct approval									
This contract supersedes any prior or contemporaneous oral or written agreements between the parties relating to the subject matter hereof and constitutes the entire agreement between the parties with respect to the subject matter hereof. BUYER WILL NOT BE BOUND BY ANY TERMS OR CONDITIONS CONTAINED IN ANY CONFIRMATION OR OTHER DOCUMENT TRANSMITTED BY SELLER TO BUYER IN CONNECTION WITH THIS TRANSACTION UNLESS BUYER SIGNS IT.														
This contract is subject to all of the terms and conditions on the face and reverse sides hereof, including the provisions for WARRANTIES contained in paragraph 2 and the provisions for ARBITRATION contained in paragraph 16.														
This contract shall become binding for the entire quantity of merchandise specified herein upon the occurrence of one or more of the following events: (1) Upon seller's sending confirmation of this order; (2) upon seller's returning a signed copy of this contract to Buyer; (3) Upon seller's retaining this contract for 10 days without making written objection thereto; (4) Upon seller's delivering all or any part of the merchandise specified herein; (5) Upon seller's billing Buyer for all or any part of the merchandise specific herein; (6) Upon Seller's indicating in some other manner its acceptance of contract.														
The Seller Must include in each container a completely executed "Certificate of Compliance With Safety Rules, Signs, Standards and Regulations" A copy of the certificate form is being provided with this Purchase Order.														
The Seller agrees that should he fail to comply with this requirement, he will reimburse the buyer for all expenses, charges, fines, actual losses including lost profits.														
The certification must be for each product or groups of products in the shipment and be based upon a reasonable testing program. Copies of the test records in English to support the certificate must be provided to the buyer at the time of shipment. For certain children's products, which third party testing will be required (lead in paint and surface coatings, small parts, metal jewelry, lead in metal, phthalates) copies of the third party test on each finished product must be provided to the buyer at the time of shipment.														
BY: _____		BY: LINDA WANG						2/13/13						
Seller		Date						DATE						

The Race to the Bottom

Very few consumers in the United States or Canada have ever heard of Fishman & Tobin, which is owned by the giant Li & Fung in China, by far the largest garment outsourcing operation in the world.

Fishman & Tobin, Li & Fung, Calvin Klein, Philips-Van Heusen and the Burlington Coat Factory have all converged in Guatemala at the notoriously corrupt Alianza Fashion factory for just one reason, to demand the lowest wages.

Here's an example: In 2012, Fishman & Tobin was contracted to produce **Calvin Klein** boys' suits with vests for sale at the **Burlington Coat Factory**. The Calvin Klein boys' suits retailed for \$59.99. However, it

turns out that a \$59.99 boy's suit with vest made for the Burlington Coat Factory actually **costs just \$9.23 to produce!** The real cost to make a boy's suit and vest is just 30 cents to cut the fabric and \$8.93 to sew the pants, jacket and vest.

The \$9.23 production cost is then marked up by \$50.72 – 550 percent! – to the retail cost of \$59.99.

We ask Philips-Van Heusen, Calvin Klein, Tommy Hilfiger, Burlington Coat Factory and the other companies that contracted production to Alianza to acknowledge that the system is broken. **We need to enact enforceable laws that will assure the legal rights of workers. Voluntary codes of conduct have never worked, and they never will.**

fishman tobin.inc	Complete Price List Breakdown											
							Current Price					
	INDUSTRIAS D&B	PLANT	SGR	PRODUCT	STYLE	MODEL NAME	SIZE RANGE	Make			Cut	Total
	33/34/38	S12/F12	Suit W-Vest	J833002L	SHCJ401AF/SHCP002AI /FTCV001AD	8-20	\$8.93				\$0.30	\$9.23

Fishman & Tobin / Li & Fung
 August 9, 2012
 Alianza Fashion Factory
 Guatemala
 #K833002L
 Customer: Burlington Coat
 Factory
 Brand Name: Calvin Klein/PVH

Calvin Klein suit and vest
 Sales Price: \$59.99
 Model Name: SHCJ 401AF
 Size: boys 8-24
 RN/WPL: WPL06734

Complete Price List Breakdown
 Make \$8.93
 Cut \$0.30
 Total \$9.23

Li Fung Is in the News

Since August 11, 2011, Fishman & Tobin has been owned by Li & Fung, which is headquartered in Hong Kong, China.

“Li & Fung – the most important company that most American shoppers have never heard of – has long been on the cutting edge of globalization, chasing cheap labor to garment factories first in China, then elsewhere in Asia, including Bangladesh.


“As the world’s largest sourcing and logistics company, Li & Fung plays matchmaker between poor countries’ factories and affluent countries’ vendors, finding the lowest-cost workers, haggling over prices and handling the logistics for roughly a third of the retailers found in the typical American shopping mall, including Sears, Macy’s, JCPenney and Kohl’s...

“We definitely are part of bringing the prices down, there’s no question about that, because we are arbitrating factories and countries all the time,” said CEO Bruce Rockowitz.

– *The New York Times*, August 7, 2013, “[Linking Factories to the Malls, Middleman Pushes Low Costs](#),” by Ian Urbina and Keith Bradsher.

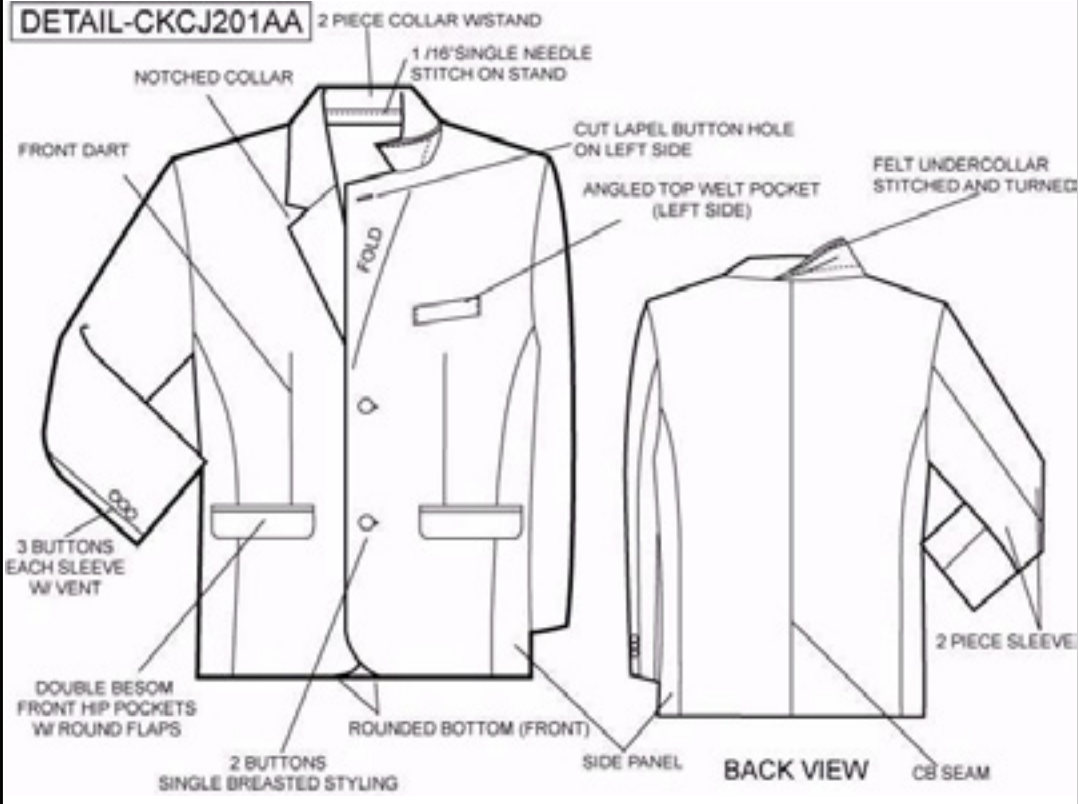
Fishman & Tobin can produce a Calvin Klein boys' three-piece suit for just \$9.23! Meanwhile, this the suit with vest retails for \$59.99 at the Burlington Coat Factory. ([Production paperwork available online.](#))

Production		K833002L		Production Paperwork	
Technical Sketches Page-CKCJ201AA					
Merchandise Team Orange	Folder Name	K833002L - Production	Special Care Instruction: L14		
S13 2013	Folder Description	CKJ046S			
	Customer	BURLINGTON COAT FACTORY	Date Folder Created	07 Jun 12 03:59 PM	
	Brand Name	CALKL	Page Created By	TMERCADO	
	Import/Manufactured	D	Date Folder Modified	09 Aug 12 10:16 AM	



1

DETAIL-CKCJ201AA


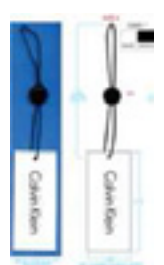




Annotations include: 2 PIECE COLLAR W/STAND, 1/16" SINGLE NEEDLE STITCH ON STAND, NOTCHED COLLAR, FRONT DART, CUT LAPEL BUTTON HOLE ON LEFT SIDE, FELT UNDERCOLLAR STITCHED AND TURNED, ANGLED TOP WELT POCKET (LEFT SIDE), 3 BUTTONS EACH SLEEVE W/ VENT, DOUBLE BESOM FRONT HIP POCKETS W/ ROUND FLAPS, 2 BUTTONS SINGLE BREASTED STYLING, ROUNDED BOTTOM (FRONT), SIDE PANEL, BACK VIEW, CB SEAM, 2 PIECE SLEEVE.

Printed: 09 AUG 2012 10:19 AM
5_WARPCConstructionDetailsReport5 (W: 5.0.58, PJ: 5.0.58)

Fishman & Tobin, Inc. All Rights Reserved

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Comp ID:	HT102101	Comp ID:	HT1378	Comp ID:	LAB1708	Comp ID:	LAB1709
Comp Color:		Comp Color:	01	Comp Color:	01	Comp Color:	01

Printed: 09 AUG 2012 10:19 AM
printCMPSampsReport (W: 5.0.58, PJ: 5.0.58)

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Production documents for Calvin Klein boys' suit with vest produced at Alianza Fashion factory for Burlington Coat Factory. (Production paperwork available online.)



S13 2013	Folder Description Customer Brand Name Import/Manufactured	CKJ046S BURLINGTON COAT FACTORY CALKL D	Date Folder Created Page Created By Date Folder Modified	07 Jun 12 03:59 PM PSEAGRAVES 09 Aug 12 10:16 AM	
Comp ID: BTN21224		Comp ID: BTN21230		Comp ID: BUCKLE20	Comp ID: BURLPRCTKT
Comp Color: 04		Comp Color: 04		Comp Color: 01	Comp Color:

Production K833002L Production Paperwork

Technical Sketches Page-CKCV002AA

Merchandise Team Orange	Folder Name	K833002L - Production	Special Care Instruction: L14
S13 2013	Folder Description	CKJ046S	
	Customer	BURLINGTON COAT FACTORY	Date Folder Created 07 Jun 12 03:59 PM
	Brand Name	CALKL	Page Created By PSEAGRAVES
	Import/Manufactured	D	Date Folder Modified 09 Aug 12 10:16 AM



2


MSMNT-CKCV002AA

POM	8	10	12	14	16	18	20
L Front Length From HPS	17 3/4	18 1/2	19 1/4	20	20 3/4	21 1/2	22 1/4
N Neck Width at HPS- point to point	5 3/8	5 1/2	5 3/4	5 7/8	6 1/8	6 1/4	6 1/2
D Front "V" Neck Drop From HPS	6	6 1/4	6 1/2	6 3/4	7	7 1/4	7 1/2

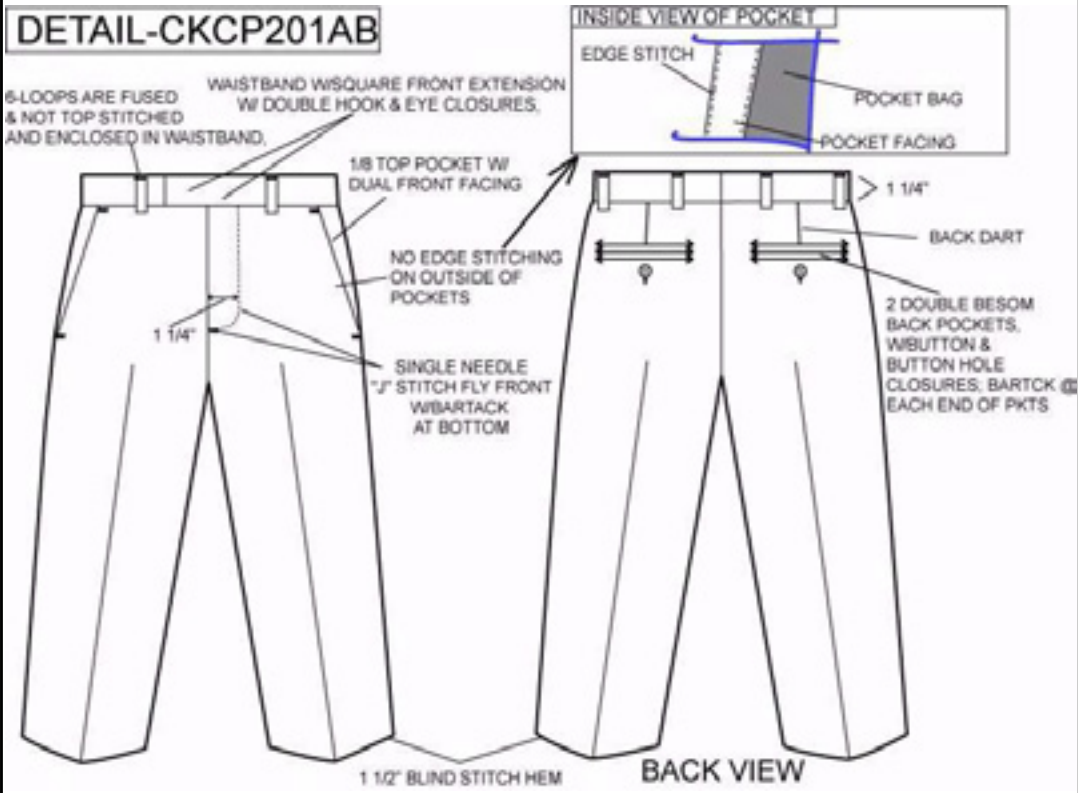
POCKET OPENING:
SIZE 8-12= 3 1/4"
SIZE 14-20= 3 3/4"

BACK VIEW

Production	K833002L	Production Paperwork
Technical Sketches Page-CKCP201AB		
Merchandise Team Orange	Folder Name K833002L - Production	Special Care Instruction: L14
S13 2013	Folder Description CKJ046S	
	Customer BURLINGTON COAT FACTORY	Date Folder Created 07 Jun 12 03:59 PM
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DETAIL-CKCP201AB



BACK VIEW

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From [this document](#) smuggled out of the Alianza sweatshop, you can see the very low production cost of dress clothes made here. A three-piece suit (jacket, pants and vest) costs \$8.50 to produce.

ITEM	STYLE	CUT#	ITEM DESC	PO Units	PRECIO	QTY TOTAL	TONALIDAD	
VEST	3124	22460A	VEST	445	\$ 2.55		\$ 1,134.75	
JACKET	S833021J	23768A	SET 3 PC	1,212	\$ 8.50	\$ 10,302.00		
PANT								
VEST								
JACKET	S833022J	23769A	SET 3 PC	744	\$ 8.50	\$ 6,324.00		
PANT								
VEST								
JACKET	2ST28215	23046A	JACKET	795	\$ 8.32	\$ 6,614.40		
JACKET	J831097L	23327B	SET 2 PC	518	\$ 7.15	\$ 3,703.70		
PANT								
VEST	2104	23723MM	VEST	1,512	\$ 2.50	\$ 3,780.00		
VEST	2104	23725RR	VEST	1,616	\$ 2.50	\$ 4,040.00		
TOTAL						\$ 34,764.10	\$ 1,134.75	\$ 35,898.85

Corporate Monitoring Has Never Worked

Various corporate monitors visited the Alianza factory three or four times a year. The audits always took place on the day shift, and never at night. Some auditors were from North America, but the workers never knew what company they represented.

One of the companies, Fishman & Tobin/Li & Fung, had a monitor called Ramon Rodriguez who was from the Dominican Republic and visited Alianza on a monthly basis. Apparently Rodriguez never reported any audit concerns.

Even Philips-Van Heusen and Nordstrom, among the higher end and better labels, **acknowledged that they did not know anything about the problems at Alianza until 2013.**



Alianza Fashion factory in Chimaltenango, Guatemala.

Maria Magdalena worked at Alianza Fashion for seven years. She is owed \$2,987.



Maria Magdalena and her husband both worked in Alianza Fashion. They have two children, one and two years old.

“My intention was to work hard to save and buy a small house lot for us. Then, little by little we would be able to build a small house. Now that dream is gone. It seems Alianza’s owner was fooling us the whole time.

“Now we are in really tough situation. We’ve borrowed money from some people we know to pay our rent. But we are two months behind. They could throw us out at any moment. My husband somehow managed to get some money so we can feed our kids.

“All we want is to be paid the money we worked for and earned.”

Speaking Truth to Lies

Massive Social Security Fraud at the Alianza Factory

In November 2011, Arnaldo Abal, a manager at the Guatemalan Social Security Institute (IGSS), informed Gabriel Zelada of CEADEL that from the very beginning of the Alianza Fashion factory in 2001, owner Bong Choon Park never inscribed more than 65 workers (of some 1,200) in any given month in the government's mandatory pension and healthcare program administered by the Guatemalan Social Security Institute. Abal, who has since retired, worked in the IGSS central office in Guatemala.

The Guatemalan Social Security Institute covers workers for health care, maternity leave, disability and pension.

Under the Guatemalan Social Security Institute, health care includes:

- Medical care
- Medicines

- Surgical operations
- Sick leave
- Maternity leave
- Medical care for workers' children under the age of seven.

On paper, the social and medical benefits offered under the IGSS system might give Guatemala the appearance of Denmark or Norway, but this is certainly far from the case. Guatemala is a very poor country. Medical care available under the IGSS system is limited. It can literally take years to finally receive surgery. Common medicines are often unavailable and must be purchased by the families themselves in private pharmacies.

However, IGSS has its strong points, especially when it comes to provision of pre-natal care and maternity benefits. Pregnant women workers have the legal right

**Bertilia worked at Alianza for five years.
The company closed owing her \$2,077.**



Unable to pay rent, Bertilia, her 12-year-old daughter and seven-year-old son moved in with her mother. They are photographed in front of their tiny home, which has two rooms, dirt floors, and walls and roof of corrugated metal.

How has Alianza's closure affected you?

"So many things happened. We trusted them. With our wages, we eat. Every payday, we already have a plan — how we are going to feed our children, what bills we will pay. Because of their mistakes, they've left us in the street without even a cent put aside. None of us has been able to save. We only have what we get every two weeks, and we spend it all on our children because we have to pay for their school, their food, rent....

"We didn't even get our time [severance] or anything. They just left us. Mr. Park didn't show his face, and we are left without even a cent in our hands.

"Now it is not easy for us to find work, because jobs are very scarce here [in Chimaltenango] and they don't just hire you [without references or inside connections.] They also tell us that we are [too] old. What are we going to do?"

to paid maternity leave for 84 days — 30 days before the expected delivery and 54 days post-delivery, a benefit worth some \$704.98 at a garment worker's wage.

It is less common to see ill workers receive the paid sick leave at two-thirds salary to which they are entitled, but it does happen.

Also, Guatemalan workers inscribed in IGSS have the right to a regular pension of 60 percent of their average income at age 62 and after completing 17 years (204 months) of work. (In 2014, work time required will be increased to 20 years.)

To cover health care, pension and disability, the Guatemalan Social Security Institute taxes workers and employers. Employers are required to deduct **4.83 percent** from their employees' wages to cover the workers' portion, in addition to which the company must pay an amount equal to **10.67 percent** of the workers' wages. **By law, management is required to transfer the entire amount, equaling 15.5 percent of payroll, to IGSS each month along with a list of workers on whose behalf the payment is being made.**

Massive Fraud

Over the 12 years of its operation, Alianza defrauded the Guatemalan Social Security Institute (including the workers' pension accounts) of **over \$4.7 million!** This is based on a year by year calculation of the number of workers employed (minus the 65 or so whom Alianza inscribed each month) multiplied by the payment due IGSS of 15.5 percent of the legal wage. (See chart on page 13.)

It is crucial that IGSS open its records to a thorough investigation, and that the pension accounts of all of Alianza's workers be restored based on the years that they labored at the factory.

Until that happens, there will be no way to know the true extent of Alianza management's fraud. There is no public access to information regarding company payments to IGSS. Individual workers can request their records, but it is a tedious process requiring several trips from Chimaltenango to IGSS's central office in Guatemala City. The several dozen workers who have done this with CEADEL's help have discovered that few or no payments were made to IGSS on their behalf.

Martha worked two and a half years at Alianza. She is owed \$1,412.



Martha in front of the home she shares with her mother and her 14-year-old daughter. She has yet to receive the \$1,412 (Q11,045) she is owed in wages, annual bonus and severance pay.

When Alianza closed, you were left without severance and the other money you were owed. How do you feel about that?

“Very sad because that is how we would eat. Now we have to look for work. God gives us life and we have to look for work to feed our children. The way Mr. Park did it — just leaving without even saying anything, and not giving us what he owed us — it has been very tough. With the payments that were delayed [unpaid] and all that, now we can't make ends meet. Day by day it is a struggle to see how we will feed our children and pay for everything we need.”



Alianza workers demand pay and benefits they are legally due, April 2013.

Estimate of Funds Alianza Fashion's Management Failed to Pay the Guatemalan Social Security Institute (IGSS)

Over the course of 12 years, Alianza management and owner Bong Choon Park shortchanged Alianza's workers of their legal pension and healthcare benefits through the Guatemalan Social Security Institute (IGSS). In the process the **workers were robbed of some \$4,730,225** in lost maternity, health and pension benefits.

Exchange rate: \$1.00 = GTQ 7.82

Year	Total Number of Workers	Number of Workers for Whom IGSS Quotas Were Paid	Number of Workers for Whom IGSS Quotas Not Paid	Monthly Wage	Debt to IGSS / Value of Health and Pension Benefits Robbed
					(Workers for whom IGSS was not paid × monthly wage × 12 months × 15.5%)
2001	1,500	65	1435	\$106.15	\$283,327.35
2002	1,400	65	1335	\$115.09	\$285,778.77
2003	1,300	65	1235	\$131.20	\$301,384.22
2004	1,300	65	1235	\$152.19	\$349,588.07
2005	1,300	65	1235	\$152.19	\$349,588.07
2006	1,300	65	1235	\$167.42	\$384,573.31
2007	1,300	65	1235	\$175.78	\$403,778.48
2008	1,300	65	1235	\$183.18	\$420,792.30
2009	1,300	65	1235	\$183.18	\$420,792.30
2010	1,500	65	1435	\$198.53	\$529,894.85
2011	1,050	65	985	\$228.07	\$417,845.31
2012	1,200	65	1135	\$243.77	\$514,627.87
2013 (Jan-Mar)	640	65	575	\$255.27	\$68,254.14
Total Debt to IGSS 2001-2013					\$4,730,225.04

Francisco worked at Alianza for three and a half years. He is owed \$900.



“I worked three and a half years. They owe me Q7,000 (\$900). The labels should have the conscience to pay us. My family needs clothing and shoes. For that and school for the children, there would be barely enough.

“What we demand, what we want, is for them to give us what they owe us, because it has already been earned.”

Francisco and his two daughters, five and six years old.

Micaela worked at Alianza for four years. She is owed \$1,782 in severance, unpaid wages and benefits.



“What we’d planned was to repair the house. You saw how it is falling down. Now that’s become impossible.

“My children are scared they won’t be able to go back to school in the new year, since they know what we are going through. They ask me, what are we going to do next year? Next year my boy, who is 12, is supposed to go into junior high and my little girl who is 11 goes into sixth grade. Right now I’m working at whatever I can find just to feed them.”

Micaela worked four years at Alianza . She and her husband have three children.

631 Workers Robbed of Over \$1.4 Million in Legal Wages and Benefits

According to calculations by the Guatemalan Ministry of Labor, these 631 Alianza workers are due \$1.21 million in back wages and benefits — **over \$1.4 million** counting compensation for “Economic Advantages” the workers lost when the company shut down. Data was compiled by CEADEL (Centro de Estudios y Apoyo Para el Desarrollo Local, Center for Studies and Support for Local Development) and the Institute for Global Labour and Human Rights according to Ministry of Labor’s severance calculations for each worker.

	Funds Due	
	Quetzales	U.S. Dollars
A. Workers Employed Until Closure (548 workers)	Q8,882,012.17	\$1,135,807.18
B. Resignations (80 workers)	Q549,750.15	\$70,300.53
C. Deceased (3 workers)	Q31,143.02	\$3,982.48
Total (631 Workers in total)	Q9,462,905.34	\$1,210,090.20
“Economic Advantages” compensation (30% of severance)	Q1,760,875.28	\$225,175.87
Total including “Economic Advantages”	Q11,223,780.62	\$1,435,266.06

Notes:

- The 548 workers employed until Alianza's closure worked an average of 4.5 years and are owed an average of \$2,069. Among the 548 employed until the end, 166 workers had worked between five and ten years at Alianza. They are owed an average of \$2,427.
- Thirty-eight of the workers who lost their jobs when Alianza closed in March 2013 had worked ten or more years at Alianza. They are owed an average of \$3,886 in legally due wages, benefits and severance pay.
- The 80 workers who resigned between 2010 and 2013 and are asking for CEADEL's help are owed an average of \$752.
- The families of three workers who died while employed at Alianza have also asked CEADEL's help, since they have yet to be paid what the workers were owed.



Alianza workers demanding pay legally due them.

A. Over \$1.3 Million Owed to 548 Workers Employed Until Factory's Closure

Currency: U.S. Dollars. Exchange rate: \$1.00 = QTQ 7.82

No.	Name	Start Date	Months Worked	Severance	Vacation Pay	13 th Month Bonus	14 th Month Bonus	Unpaid Wage	Unpaid Incentive Pay	Total Owed
1	Adelio XXXXX	1/3/2011	14	645.22	272.27	102.51	183.24	59.56	7.46	1,270.26
2	Adolfo XXXXX	9/1/2010	30	743.32	318.57	102.51	183.24	59.56	7.46	1,414.65
3	Adrian XXXXX	6/7/2010	33	785.59	336.68	102.51	183.24	59.56	7.46	1,475.04
4	Aerica XXXXX	1/7/2005	98	2,388.67	399.92	102.51	183.24	0.00	0.00	3,074.33
5	Alba XXXXX	9/1/2010	30	743.32	318.57	102.51	183.24	0.00	0.00	1,347.623
6	Alba XXXXX	11/16/2011	16	392.40	168.17	102.51	183.24	59.56	7.46	913.33
7	Alfredo XXXXX	1/2/2007	74	1,811.24	374.28	102.51	183.24	59.56	7.46	2,538.29
8	Alicia XXXXX	8/16/2010	31	756.88	319.39	102.51	183.24	59.56	7.46	1,429.03
9	Alicia XXXXX	12/1/2009	39	985.66	422.43	102.51	183.24	59.56	7.46	1,760.86
10	Alicia XXXXX	2/25/2008	61	1,476.27	395.79	102.51	183.24	59.56	7.46	2,224.82
11	Alida XXXXX	3/24/2008	60	1,455.54	374.28	102.51	183.24	0.00	0.00	2,115.56
12	Alma XXXXX	6/16/2010	33	802.34	343.86	102.51	183.24	59.56	7.46	1,498.96
13	Alvaro XXXXX	5/30/2003	117	2,865.61	476.82	102.51	183.24	59.56	7.46	3,695.20
										
544	Yeny XXXXX	6/16/2010	33	797.18	341.65	218.52	183.24	0.00	0.00	1,540.58
545	Yovany XXXXX	10/16/2005	89	2,162.17	299.34	102.51	183.24	59.56	7.46	2,814.27
546	Zayda XXXXX	5/21/2007	70	1,696.40	352.75	102.51	183.24	59.56	7.46	2,401.91
547	Zulma XXXXX	5/3/2010	34	836.63	358.56	102.51	183.24	0.00	0.00	1,480.93
548	Alberto XXXXX	1/2/2009	50	1,228.23	401.63	102.51	183.24	59.56	7.46	1,982.62
Totals				748,879.03	189,469.40	66,071.00	100,465.29	28,206.05	2,716.41	1,135,807.18

"Economic Advantages" compensation to workers who lose benefits relating to their jobs (30% of severance)

224,663.71


Total including Economic Advantages

1,360,470.89

[Download all 548 records](#)

B. Funds Owed to 80 Workers Who Resigned

Currency: U.S. Dollars. Exchange rate: \$1.00 = QTQ 7.82

No.	Name	Start Date	Base Wage	Severance Owed	Vacation Owed	13 th Month Bonus	14 th Month Bonus	Unpaid Wage	Total Due
1	Adida XXXX	9/20/2004	\$243.77	\$0.00	\$330.59	\$193.23	\$290.21	\$0.00	\$949.29
2	Alma XXXX	8/16/2010	\$255.27	\$0.00	\$253.78	\$189.67	\$278.11	\$0.00	\$846.48
3	Ana XXXX	2/22/2008	\$255.27	\$0.00	\$455.81	\$100.18	\$209.04	\$0.00	\$895.50
4	Araceli XXXX	2/25/2008	\$243.77	\$0.00	\$171.97	\$100.18	\$243.77	\$0.00	\$613.06
5	Aura XXXX	3/3/2011	\$243.77	\$0.00	\$151.94	\$303.87	\$303.87	\$0.00	\$888.00
6	Aura XXXX	6/29/2006	\$231.24	\$0.00	\$133.36	\$167.25	\$34.21	\$175.52	\$582.73
7	Blanca XXXX	9/1/2009	\$243.77	\$0.00	\$336.26	\$266.35	\$228.41	\$0.00	\$968.46
8	Byrón XXXX	7/1/2010	\$243.77	\$0.00	\$298.20	\$252.45	\$314.26	\$0.00	\$1,006.68
9	Byrón XXXX	9/16/2010	\$255.27	\$0.00	\$273.82	\$243.77	\$325.62	\$0.00	\$983.67
10	Carlos XXXX	2/6/2008	\$255.27	\$0.00	\$365.65	\$243.77	\$363.98	\$0.00	\$1,130.51
11	Carlos XXXX	4/27/2009	\$243.77	\$0.00	\$258.79	\$231.74	\$128.23	\$0.00	\$729.06
									
71	Rosa XXXX	8/6/2008	\$255.27	\$1,052.65	\$451.13	\$113.53	\$243.77	\$0.00	\$2,131.71
72	Rubén XXXX	11/16/2010	\$243.77	\$0.00	\$212.04	\$424.09	\$424.09	\$0.00	\$1,226.96
73	Santa XXXX	9/1/2009	\$243.77	\$0.00	\$365.65	\$180.32	\$245.34	\$0.00	\$923.67
74	Silvia XXXX	1/16/2008	\$243.77	\$0.00	\$452.47	\$193.28	\$290.21	\$0.00	\$1,086.82
75	Silvia XXXX	3/14/2008	\$255.27	\$0.00	\$245.08	\$76.93	\$164.07	\$0.00	\$580.88
76	Sostenes XXXX	7/9/2001	\$255.27	\$0.00	\$365.65	\$120.21	\$223.73	\$0.00	\$832.98
77	Vilma XXXX	7/16/2010	\$243.77	\$0.00	\$212.04	\$66.79	\$197.02	\$197.02	\$764.88
78	Warner XXXX	9/17/2010	\$243.77	\$0.00	\$323.91	\$100.18	\$203.69	\$0.00	\$739.23
79	Wellington XXXX	6/8/2006	\$243.77	\$0.00	\$365.65	\$243.77	\$100.18	\$0.00	\$831.50
80	Wilson XXXX	1/3/2006	\$255.27	\$0.00	\$593.39	\$243.77	\$357.30	\$0.00	\$1,379.84
			Totals	\$1,119.76	\$23,323.02	\$15,819.98	\$18,519.95	\$1,323.58	\$70,300.53

* Most of these workers are not owed severance pay since technically, they resigned.

[Download all 80 records](#)

C. Funds Owed to Families of Three Deceased Workers

Currency: U.S. Dollars. Exchange rate: \$1.00 = QTQ 7.82

No.	Name	Start Date	Date of Death	Base Wage	Severance Owed	Vacation Owed	13 th Month Bonus	14 th Month Bonus	Total Due
1	Juán XXXX	8/2/2010	4/24/2011	\$201.29	\$920.03	\$394.30	\$402.57	\$402.57	\$2,119.48
2	Juna XXXX			NA	NA	NA	NA	NA	\$457.80
3	Gilberto XXXX	2/11/2008	1/2/2011	\$231.24	\$787.15	\$337.35	\$20.27	\$114.03	\$1,405.20
				Totals:	\$1,707.19	\$731.65	\$422.85	\$516.61	\$3,982.48
“Economic Advantages” compensation to workers who lose benefits relating to their jobs (30% of severance)									\$512.16
Total including Economic Advantages									\$4,494.64

Alianza Sweatshop Was Not Alone A Pattern of Corruption

In 2007, CEADEL, in collaboration with the U.S.-based Institute for Global Labour and Human Rights, exposed massive corruption at the **Fribo factory**, where management routinely robbed the workers of millions of dollars by cheating them of their benefits under the Guatemalan Social Security Institute — denying them their health care, maternity leave, benefits for people with disability and pensions. Workers were also shortchanged in their wages and often denied their severance benefits. The workers had no right to organize to improve working conditions.

Alianza Fashion Workers Organize A Legal Union Only To Be Fired The Same Day!

On March 24, 2010, a group of Alianza workers organized a “Coalition of Workers,” which is the first step toward organizing a union. The Coalition of Workers was legally registered before the General Labor Inspector of the City of Chimaltenango.

On March 25, the Coalition of Workers received their legal recognition under the Guatemalan Labor Code. A labor judge in Chimaltenango stated that the 34 founding members of the Alianza union could not be terminated without prior authorization by a judge.

The workers then presented their demands to Alianza’s management regarding the gross labor right violations in the plant. The workers’ documents were sent through the Labor Inspector’s office to the Ministry of Labor.

Management’s response was swift. On March 25 and 26, sixty Alianza workers were fired — including all of the founding members of the Coalition of Workers, who were supposedly protected by law from termination.

The union firings were clearly illegal, since the founding members of the Coalition of Workers were legally shielded from termination. Moreover, the Guatemalan Labor Code prohibits firing of workers because of their union affiliation.

The illegally fired workers were never reinstated and were robbed of the legal severance pay due them. In the end, the Ministry of Labor in Chimaltenango did nothing to help.



Alianza workers demanding pay legally due them.



Many Alianza workers live in homes similar to this one.

Wages and Benefits at Alianza Fashion Factory

Wages

As of January 1, 2013 the legal minimum wage at Alianza was 65.63 quetzales (\$8.39) for an eight-hour day, or \$1.05 an hour.

The Guatemalan government also decreed a monthly bonus of 250 quetzales (\$31.97) to be added to the monthly wage.

This is how the government sets the legal minimum wage.

Annual wage: Daily wage of Q65.63 × 365 days per year = Q 23,954.95

Monthly wage: Annual wage of Q23,954.95 ÷ 12 months = Q1996.25 (\$255.27), plus the government ordered bonus of Q250 (\$31.97) for a total monthly wage of Q2246.25 (\$287.24).

This is the legal minimum wage for maquila garment workers in Guatemala (as of January 1, 2013):

\$1.38 per hour

\$11.04 a day (8 hours)

\$66.29 a week (48 hours)

\$287.24 per month

\$3,446.88 per year

Benefits in Guatemala

Social Security Healthcare And Pension

The workers have the legal right to be inscribed in the Guatemalan Social Security Institute (IGSS), which provides health services, maternity leave, disability coverage and pensions. There are no private pension funds in Guatemala.

Vacation Pay

The workers are entitled to 15 paid days per year. Vacation days are paid based on the minimum monthly wage, not including the Guatemalan government's Q250 bonus.

Fifteen days' vacation pay equals half of the minimum monthly wage of Q1996.25 (\$255.27) – or \$127.64.

Christmas Bonus

The Christmas bonus (or 13th Month) equals one month's wage not including the Q250 bonus, which is Q1996.25 (\$255.27).

14th Month Bonus

The "14th Month Bonus," paid in June, is also equal to one month's wage not including the government's Q250 bonus, or Q1996.25 (\$255.27).

Severance Pay

According to Guatemalan law, a worker has the right to one month's wages (not including Q250 government bonus) per year of employment, unless they resign or are fired for cause.

But the Alianza factory closed without paying the severance, bonus and vacation pay the workers were due.

Pension

All companies are obligated to inscribe their employees in the government pension system administered by the Guatemala Social Security Institute (IGSS), which is similar to Social Security in the United States. A worker who reaches retirement age of 62 and who has been

employed 17 years or more is entitled to a pension that is sixty percent of his or her average wage over the last 5 years worked.

But the Alianza sweatshop routinely failed to inscribe the vast majority of the workers in the IGSS pension and healthcare system and paid neither the employer's share of the legally required IGSS dues, nor the workers' share (though it was deducted from workers' pay every month.) So the majority of Alianza's workers were routinely denied access to health care and maternity leave, and it would appear that most of Alianza's workers have not accrued pension contributions in their IGSS files. (See page 13 for estimate of funds Alianza Fashion's management failed to pay the Guatemalan Social Security Institute)



Massive Tax Breaks for the Corrupt Alianza Fashion Factory in Guatemala

U.S. tariff breaks reward outsourcing to sweatshops like Alianza Fashion.
Goods made under illegal conditions enter the U.S. duty-free.

“Guatemala provides tax exemptions to investors in free trade zones and maintains duty drawback programs aimed mainly at garment manufacturing and assembly operations or ‘maquiladoras’ (firms that are permitted to operate outside a free trade zone and still receive tax and duty benefits)... Investors in this sector are granted a 10 year exemption from both income taxes and the Solidarity Tax, which is Guatemala’s temporary alternative minimum tax. Additionally, companies are granted an exemption from payment of tariffs and value-added taxes on imported machinery, and a one year suspension (extendable to a second year) of the same tariffs and taxes on imports of production inputs and packing material. Taxes are waived when the goods are re-exported.”

– United States Trade Representative.
“Foreign Trade Barriers: [Guatemala](#)”

Tax exemptions for export factories Guatemala:

- Total exemption on profits under income taxes:
Thirty-one percent tax on company profits (in 2013) – waived.
- Exemption from Value Added Tax:
Twelve percent value added tax on exports, imports, services – waived.
- Exemption from Solidarity Tax:
One percent tax on total assets of a company – waived.
- Exemption from taxes on real property:
0.9 percent tax on properties valued at over Q70,000 – waived.

Source: Deloitte. “[Guatemala 2013 Tax Guide](#).”



Addenda

A. Basic Food Basket in Guatemala

Alianza Workers' Wages Insufficient to Cover a Family's Basic Food Needs

In October 2013, the Guatemalan Government's National Statistics Institute (INE) calculated that the average family (5.38 members) would need **2,841.30 quetzales (\$363.34) per month** to satisfy their minimum nutritional needs. The family must spend \$12.11 per day for food, or \$2.25 per day per person, or 75 cents a meal to meet the “nutritional minimum to satisfy at least the energy and protein needs of the average home,” according to INE. **But conditions are even worse for the garment workers at Alianza Fashion, who earn just \$287.24 per month, \$9.57 a day, insufficient to cover the average family's food needs, let alone other expenses.**

Cost to Acquire the Basic Food Basket (October 2013):

Exchange rate: \$1.00 = GTQ 7.82

Product	Unit of measure [priced]		Family consumption per day	Average price per metric unit	Difference from previous month Quetzal	Daily Cost per family	
						Quetzal (GTQ)	U.S. Dollars (USD)
1. Sour cream	250	ml	58.28 ml (1.97 oz)	8.84	0.03	2.06	0.26
2. Fresh cheese	460	grs	34.46 grs (1.22 oz)	34.47	0.43	2.60	0.33
3. Pasteurized milk	1000	ml	201.21 ml (6.80 oz)	11.91	0.06	2.40	0.31
4. Powdered milk	460	grs	26.97 grs (0.95 oz)	40.54	-0.02	2.38	0.30
5. Chicken	460	grs	135.59 grs (4.78 oz)	14.43	-0.02	4.25	0.54
6. Beef bones with meat	460	grs	127.85 grs (4.51 oz)	13.81	0.05	3.84	0.49
7. Eggs	648	grs	135.11 grs (4.77 oz)	17.29	-0.01	3.61	0.46
8. Black Beans	460	grs	339.71 grs (11.98 oz)	5.76	-0.03	4.25	0.54
9. Second quality rice	460	grs	166.59 grs (5.88 oz)	4.28	-0.02	1.55	0.20
10. Corn tortillas	460	grs	2214.77 grs (4.88 lbs.)	6.41	-0.04	30.86	3.95
11. Common bread rolls	460	grs	235.4 grs (8.30 oz)	10.83	0.27	5.54	0.71
12. Sweet rolls	460	grs	92.3 grs (3.26 oz)	10.00	0.04	2.01	0.26
13. Noodles for soup	460	grs	110.93 grs (3.91 oz)	6.25	0.07	1.51	0.19
14. White sugar	460	grs	452.06 grs (15.95 oz)	3.51	-0.02	3.45	0.44
15. Margarine	460	grs	18.95 grs (0.67 oz)	11.18	-0.01	0.46	0.06
16. Cooking oil	750	ml	80.7 ml (2.73 oz)	17.62	0.13	1.90	0.24
17. <i>Guisquil</i> [squash]	460	grs	320.11 grs (11.29 oz)	7.58	0.10	5.27	0.67
18. string beans	460	grs	38.35 grs (1.35 oz)	10.09	0.28	0.84	0.12
19. Tomatoes	460	grs	169.85 grs (5.99 oz)	6.65	-0.56	2.46	0.31
20. Onions	460	grs	62.58 grs (2.21 oz)	6.53	1.06	0.89	0.11
21. Potatoes	460	grs	182.92 grs (6.45 oz)	6.90	-0.01	2.74	0.35
22. Ripe bananas	460	grs	209.82 grs (7.40 oz)	4.66	0.01	2.13	0.27
23. Ripe Plantain	460	grs	164 grs (5.78 oz)	4.75	0.18	1.69	0.22
24. Coffee	460	grs	53.8 grs (1.90 oz)	32.58	0.03	3.81	0.49
25. Kitchen salt	115	grs	53.8 grs (1.90 oz)	0.41	0.00	0.19	0.02
26. Carbonated drinks	1000	ml	191.77 ml (6.48 oz)	10.51	0.04	2.02	0.26
Daily Family Cost						94.71	12.11
Monthly cost of Basic Food Basket for a family						2,814.30	363.34

Source: [Guatemalan Government's National Statistics Institute \(INE\)](#), November 2013.

B. An Open Letter by Alianza Fashion Workers

Two hundred Alianza workers risked their lives to sign this letter.
All they want is justice, and the wages and benefits they are owed.

[Translation]

Guatemala, October 13, 2013

Sirs

[Representatives of the Labels]

We wish you blessings in your daily labors.

This letter is to inform you of our feeling as a group [that] our rights as workers and as citizens have been violated. Eight months have passed since the closure of the company and to date we have not obtained any positive response. Among those harmed economically are single mothers and some who are pregnant who suffer because they do not have work. And [due to] discrimination against all the ex-workers because of the ALIANZA (Modas Alianza and Industrial D&B) case, denying the opportunity for work in other companies. The needs that all encounter, are the debts we have incurred, in the hope that benefits would be returned to us for work already done.

We ask you to be conscientious in paying [these] benefits, since we have many expenses which we hope to resolve. For example, school fees for 2014 (school supplies, uniforms), debts incurred for food, and end of year costs. You do not suffer the pains that we do clearly feel [E]xtend your hand in conscience.

Very Sincerely,
Worker Representatives
Alianza Fashion

Guatemala 13 de Octubre, 2013

SEÑORES DE LAS MARCAS
PRESENTES

Les deseamos Bendiciones en sus labores cotidianas

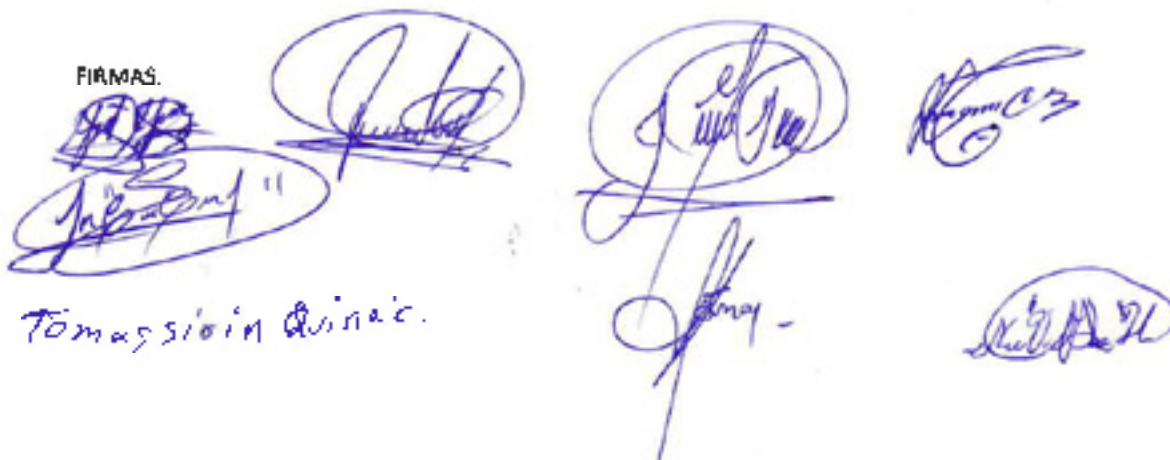
La presente es para informarles nuestro sentir como sociedad, ha sido violado nuestros derechos como trabajadores laborales y ciudadanos. Han pasado 8 meses desde el cierre de la empresa, y hasta la fecha no hemos obtenido una respuesta positiva, siendo afectados, económicamente, se encuentran madres solteras y algunas embarazadas que sufren por no tener un trabajo. Y discriminación para todos los ex trabajadores por el caso ALIANZA, (modas alianza, industria DYB) negando la oportunidad de trabajo en otras empresas. Las necesidades que se encuentra en todos son las deudas que hemos adquirido, con la esperanza que se nos devuelva las prestaciones por nuestro trabajo ya efectuado.

Deseamos sean constantes en pagar las prestaciones ya que tenemos muchos gastos en los cuales estamos esperanzados resolver, por ejemplo, las inscripciones escolares 2014, (útiles escolares, uniformes,) deudas ya adquiridas por alimentos, gastos de fin de año, ustedes no sufren las penas que nosotros si sentimos claramente pónganse la mano en la conciencia.

Muy Atentamente,

Representantes de Trabajadores
"ALIANZA FASHION"

FIRMAS.



Tomassioin Quinac.

C. Press Coverage of Labor Problems at Alianza Fashion

Over the years, including in December 2008 and January 2013, Guatemalan press covered worker efforts to press Alianza management to pay their legal wages and benefits.

PRENSA LIBRE



Maquila Employees Demand Pay

Eight hundred employees of the Alianza Fashion Industries B&D [sic] maquila in the center of Chimaltenango occupied the facility to demand their back wages and benefits.

The affected [workers] informed that they are owed three 15-day pay periods, the 14th month and 13th month bonuses, which is why they decided to occupy the installations.

“It is disturbing that during the last year every time that the pay period ended, they paid us what the bosses felt like, since we have received pay of Q200 [\$25.58] and Q300 [\$38.36], when our wages are between Q1200 [\$153.45] and Q1300 [\$166.24] every 15 days,” said Ramon Gutierrez, one of the affected workers.

Miguel Colom, another employee, commented that every day there is abuse against the workers, including cases of racist insults and discrimination.

Miguel Garabito, a worker, commented that the employees of said factory have had to bear this kind of abuse due to a lack of employment opportunity in the department [district].

He recalled that that they are hoping to get their 14th Month bonus as well as the 13th month and three pay periods.

Teresa López, another employee, stated that the majority of workers do not [get to] enjoy vacations, since to ask for them is almost [certain] firing.

“We calculate that they owe every worker about Q7000 [\$895.14], which translates to Q5.6 million [\$716,112] and we are afraid the owners will declare bankruptcy and not pay us,” she commented.

Enrique Rosales of the company administration lamented the situation that the factory is going through and pointed out that they hope the general manager of the factory will arrive next Friday to seek a solution to the problem.

They will pay debt.

The administrative manager, Luis Lee, assured that the delay was due to a client delaying payment for merchandise, but that the debt would be paid to the employees.

* 800 maquiladora employees of Chimaltenango demand their benefits [pay].

(Prensa Libre, January 4, 2013. Translation by the Institute. [Original article in Spanish](#))

PRENSA LIBRE

“Workers Occupy Maquila in Chimaltenango”

Some 300 workers of the Alianza Fashion maquila, located on the route between Antigua to Tejar, Chimaltenango took over that company’s facilities as a pressure tactic to demand their rights and that the two-weeks’ pay due them be issued.

The occupation of the maquiladora occurred after the employees had been notified that the wage payment would not be made until next Thursday, when it should have been made as of last Saturday.

As a first measure, the employees blocked the passage of vehicles at Km 52.5 of the route from Antigua to Tejar, where the maquiladora is located.

.... Chief of personnel, Luis Lee, indicated that the payment will be made, but the workers are not willing to wait...”The problem is not lack of willingness to pay, but rather the time it takes for transfers from the United States. We give the exportations to the American clients, but they don’t pay us until they receive the product. This causes delay,” he declared.

(Prensa Libre, December 8, 2008. Translation by the Institute. [Original artical in Spanish.](#))

PRENSA LIBRE



“Maquila Workers Demand Payment of Labor Benefits”

Caption: A group of workers protests in front of the Alianza Fashion maquila in Chimaltenango

Workers of a maquila that operates in Chimaltenango denounced security forces repression and demanded payment of their overdue wages and benefits.

In a press conference, a group of workers from the Alianza SA maquila denounced that they were the victims of repression by security forces then they demanded payment of their wages and benefits in a peaceful manner in front of that company.

María Eugenia Díaz, coordinator of the Women’s Rights Program, stated that a number of women still showed symptoms of [teargas] poisoning and police blows.

Floralma Contreras, a labor trainer, declared that once companies function for 10 years, they close.

(Prensa Libre, December 11, 2008. Translation by the Institute. [Original artical in Spanish.](#))

D. Companies Outsourcing to Alianza Fashion

For the last 12 years, the Alianza factory in Guatemala was run as a rogue operation by its corrupt owner, Bong Choon Park, who stole millions of dollars in wages and benefits from over a thousand workers who were stripped of their rights.

Over the last 12 years, over 60 U.S. labels and retailers have outsourced their production to the Alianza sweatshop.

In 2011, just 16 retailers accounted for 2.1 million garments sewn at Alianza — jackets, pants, vests, skirts, and dresses for boys, men and women.

Three retailers dominated: JCPenney (493,489 garments), **Macy's** (355,340 garments) and **Kohl's**

(300,309 garments).

In the first quarter of 2013, before the factory shut down in March there were orders for close to 84,000 garments at the plant for U.S. companies including:

- **Fishman & Tobin / Li & Fung** (close to 17,000 garments)
- **JCPenney** (12,000 garments)
- **Nordstrom** (770 vests)
- **Burlington Coat Factory**
- **The Men's Wearhouse**
- **Kohl's Department Stores**
- **Sears Holding Corp.**

* Workers also confirmed that they were sewing PVH "Calvin Klein" jackets, pants and vests.

Alianza's Top Clients in 2011:

Retailer	Export Quantity					Total
	Dress	Jacket	Pants	Skirt	Vest	
JCPenney		14,818	478,671			493,489
Macy's			353,336	2,004		355,340
Kohl's	7,725	74,008	214,831	3,745		300,309
Burlington Coat Factory	2,376	59,479	58,516	6,784	6,398	133,553
Bon-Ton			120,276			120,276
Dressbarn		10,100	69,762	37,105		116,967
Sears		42,847	66,599	3,427		112,873
Wal-Mart		47,333	38,950			86,283
Belk		3,336	82,417			85,753
Peebles	1,446	14,730	48,302	2,622		67,100
Ross		11,968	49,662	808		62,438
Marshalls		1,800	54,632			56,432
Catherines		2,453	52,497			54,950
Boscov's		15,099	35,509	2,642		53,250
Stage	5,298	6,954	27,507	1,335		41,094
Dillard's			6,306			6,306

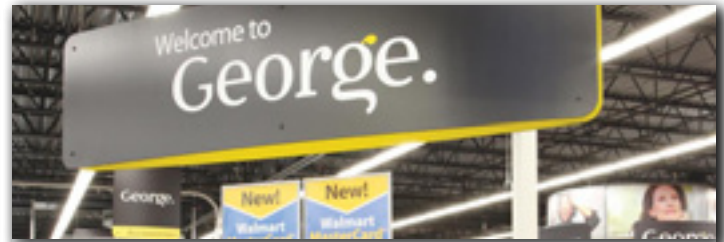
([2011 production document available online.](#))



PVH

Sales: \$16.8 billion

PVH Corp. is the world's largest shirt and neckwear company. Calvin Klein and Tommy Hilfiger account for close to 85 percent of its operating profits. Calvin Klein jackets, pants and vests were contracted out to Alianza Fashion through Fishman & Tobin. Global retail sales of Calvin Klein were about \$7.6 billion in over 100 countries in 2012. Total compensation for PVH's CEO was \$8.47 million in 2012.



Wal-Mart

Revenues: \$469 billion

As the largest retailer in the world, Wal-Mart Stores operates over 10,900 retail units in 27 countries. If Wal-Mart were a country, it would be the world's 28th largest economy. Orders placed by Fishman & Tobin and Land 'N Sea showed that Wal-Mart's "George" women's classic career blazers were made in Alianza Fashion in 2010 and 2013. Total compensation for Wal-Mart's CEO was \$23.15 million in 2012.



Macy's

Sales: \$27.7 billion

Macy's, Inc. operates 850 stores in the U.S. The company owns two divisions, Macy's and Bloomingdale's. Macy's private brands "Alfani," "JM Collections," and "Style & Co." women's pants were made in Alianza Fashion from 2010 to 2012. Orders were placed by Alfa Apparel, Briggs and Kellwood Company. Total compensation for Macy's CEO was \$10.02 million in 2012.



Kohl's

Revenues: \$19.3 billion

Kohl's Corporation operates more than 1,150 stores in 49 states in the U.S. Production paperwork dated August 2012 showed orders of Kohl's "Chaps" boys' jackets placed by Fishman & Tobin. "Sag Harbor" women's pants for Kohl's were made in Alianza Fashion from January to April 2011. Total compensation for Kohl's CEO was \$5.27 million in 2012.





JCPenney

Revenues: \$13 billion

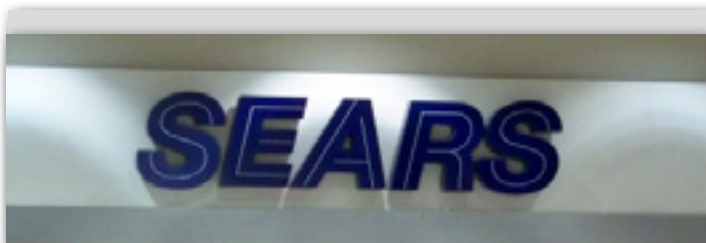
Production paperwork dated May to September 2012 showed orders of “Van Heusen” boys’ jackets and vests for JCPenney. Van Heusen is a dress shirt brand owned by PVH Corp. According to PVH, Van Heusen is the “#1 best-selling branded men’s woven sports shirt in U.S. Department and Chain stores in 2012.” Total compensation for JCPenney’s CEO was \$33.7 million in 2012.



Nordstrom

Revenues: \$11.8 billion

Nordstrom is an upscale fashion retailer that operates 242 U.S. stores in 35 states, including its Nordstrom full-line stores and off-price Nordstrom Rack. The company is opening stores in Canada in 2013. Alianza production paperwork dated June 2012 showed orders of “C2 by Calibrate” boys’ vests for Nordstrom. Total compensation for CEO of JCPenney was \$8.69 million in 2012.



Sears

Sales: \$39.9 billion

Sears Holdings Corporation operates almost 2,500 full-line retail stores in the U.S. and Canada through Sears, Roebuck and Co., and Kmart Corporation. Alianza Fashion inventory showed orders of women’s clothing for Sears in the second half of 2011. Close to 100 shipments were sent to Sears in 2011. The net worth of Sears’ CEO is \$2.9 billion.



Marshalls

Revenues: \$19.28 billion

Marshalls, Inc. is an off-price apparel and home fashion retailer owned by TJX Companies, which also owns T.J. Maxx. As of February 2013, Marshalls operates 884 stores in the U.S. and six in Canada. Approximately 49 shipments of over 87,000 pieces of clothing were sent to Marshalls in 2011. Total compensation for TJX Companies’ CEO was \$16.54 million in 2012.

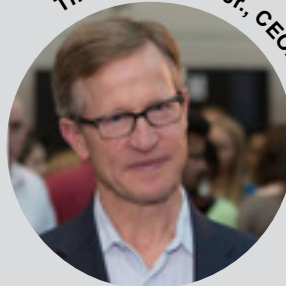




Belk

Revenues: \$3.7 billion

Belk is a department store chain with over 300 stores in 16 Southern states in the U.S. Belk placed orders at Alianza Fashion through Briggs and Fishman & Tobin in 2011 and 2012. Production of “Kim Rogers” women’s pants and skirts were found from February to September 2010 and in March 2011. Total compensation for Belk’s CEO was \$4.6 million in 2012.



Thomas M. Belk Jr., CEO. \$4.6 million



Ascena Retail Group

Revenues: \$4.71 billion

Ascena Retail Group Inc. owns brands including Dressbarn, Lane Bryant and Catherines. Accounting for 22 percent of its parent company’s net sales in 2012, Dressbarn was one of the major clients of Alianza Fashion in 2011. “Maggie Barnes” clothing for Catherines and Lane Bryant was produced at Alianza in February 2013 and March 2011. Total compensation for CEO of Ascena was \$7.2 million in 2012.



David Jaffe, CEO. \$7.2 million



Burlington Coat Factory

Revenues: \$4.1 billion

Burlington Coat Factory is a discount fashion chain that operates 470 stores in the U.S. The company’s orders were found in Alianza from 2011 to 2013. Production paperwork dated August 2012 showed orders of Calvin Klein boys’ jackets, boys’ vests, and men’s pants for Burlington Coat Factory. Total compensation for Burlington Coat Factory’s CEO was \$1 million in 2012.



Thomas A. Kingsbury, CEO. \$1 million



Men’s Wearhouse

Sales: \$2.5 billion

Founded in 1973, The Men’s Wearhouse is a men’s apparel specialty retailer with 1,133 stores. In late 2012, the company’s purchasing arm, TMW Purchasing placed orders with Alianza for Calvin Klein men’s dress pants. In early 2013, Alianza shipped more dress clothes to K&G Fashion, a Men’s Wearhouse subsidiary. Total compensation for Men’s Wearhouse’s CEO was \$5.36 million in 2011.



Douglas Ewert, CEO. \$5.36 million

SAGHARBOR® BRIGGS NEW YORK®

Kellwood

Kellwood Company designs, manufactures and markets a number of fashion brands that can be bought in major department stores. Workers at Alianza Fashion made clothing, mostly women's pants, for Kellwood's "Sag Harbor," "Briggs New York," and "Pantology" from early 2010 to the end of 2012. Invoices showed that Kellwood and Briggs placed orders of women's pants to be sold in Macy's, Kohl's and Boscov's in late 2011 and throughout the first half of 2012.



Jill Granoff, CEO

Fishman & Tobin / Li & Fung

June 19, 2012

Alianza Fashion Factory, Guatemala

#K823016

Customer: Fishman & Tobin Apparel LLC (Retail)

Brand Name: Calvin Klein

Calvin Klein: boys vests

Size Class: Boys 8-20

RN/WPL: WPL06734

(File)

Fishman & Tobin Production for Wal-Mart

Division: Wal-Mart

Factory: Alianza

Date: January 21

Fishman & Tobin production—3824 items—

- 1912 pairs of Wal-Mart pants, and
- 1912 sets of jackets

As of February 2013, which Alianza was sinking under graft, Fishman & Tobin were producing dress jackets and pants for Wal-Mart. The first order was for 7996 garments.

(File)



Bon-Ton

Revenues: \$2.9 billion

Bon-Ton Stores, Inc. is a regional department store with 275 stores in the northern U.S. Bon-Ton placed orders at Alianza Fashion through Briggs and other companies. Its clothing was manufactured in the plant in 2011. Bon-Ton carries the "Victor Alfaro" clothing and home line. Workers reported that "Victor Alfaro" clothing for Bon-Ton was made in the plant in February 2011.



Brendan L. Hoffman, CEO

Fishman & Tobin / Li & Fung

June 18, 2012

Alianza Fashion Factory, Guatemala

#S34P420B

Customer: Dillard Department Stores Inc.

Brand Name: CLSCB

Class Club /Dillard's

Boys Jackets (8-24)

RN/WPL – RN 58909

70% polyester / 30 % rayon

(File)

Fishman & Tobin / Li & Fung

December 5, 2012

Alianza Fashion Factory, Guatemala

#K841047

Customer: The Men's Wearhouse (TMW Purchasing LLC)

Brand: Calvin Klein

Production: Men's pants / Size Class: Boys 8-20 (62% polyester, 30% rayon, 8% wool)

RN/WPL: WPL06734

(File)

E. Documents Smuggled Out of the Alianza Fashion Factory

Below is a sampling of the 217 documents, ranging from order forms to shipping inventories, smuggled out from the Alianza Fashion factory in March 2013. All documents are available online. (See the following page for an index.)

- Alianza 2011 Shipping plan for exports to Wal-Mart, JCPenney, Burlington Coat Factory, Sears, Kohl's, Marshalls and other companies ([File](#))
- Fishman & Tobin specs for Nordstrom C2 label by Calibrate vests for Nordstrom ([File](#))
- Fishman & Tobin manufacturing instructions for Chaps jacket for Kohl's ([File](#))
- Fishman & Tobin detailed manufacturing instructions for Calvin Klein jackets and pants for Burlington Coat factory ([File](#))
- Fishman & Tobin Manufacturing instructions for Van Heusen jackets for JCPenney ([File](#))
- Manufacturing instructions for Van Heusen jackets for JCPenney ([File](#))
- Fishman & Tobin manufacturing instructions for Calvin Klein vests ([File](#))
- Fishman & Tobin Manufacturing instructions for Calvin Klein pants for F&T Apparel ([File](#))
- Fishman & Tobin manufacturing instructions for Calvin Klein pants for The Men's Wearhouse ([File](#))
- Fishman & Tobin manufacturing instructions for Class Club vests for Dillard's ([File](#))
- Fishman & Tobin manufacturing instructions for Ike Behar jackets for F&T Apparel ([File](#))
- Fishman & Tobin manufacturing instructions for Calvin Klein pants for F&T Apparel ([File](#))
- Fishman & Tobin manufacturing instructions for Van Heusen jackets for JCPenney ([File](#))
- Fishman & Tobin January 2013 weekly shipping plans for orders to J.C. Penney, Burlington Coat Factory, F&T Apparel, TMW Purchasing ([File](#))
- Fishman & Tobin Component Ledger report ([File](#))
- Tribal Sportswear, Montreal, Canada address label ([File](#))
- List of Macy's outstanding purchase orders with style number, fabric, size (2012) ([File](#))
- Summary of Sag Harbor production, by size and trim, 2011 ([File](#))
- Alfa Apparel order for new color stickers for Sag Harbor ([File](#))
- Invoice for fabric sample ([File](#))
- Macy's Style & Co pants orders ([File](#))
- Shipping plan to Macy's and Sears July 2012 ([File](#))
- Invoice for women's pants to Briggs/Kellwood ([File](#))
- Invoice for women's pants to Briggs/Kellwood, June 24, 2012 ([File](#))
- Invoice for women's pants to Briggs/Kellwood, June 28, 2012 ([File](#))
- Invoice for women's pants to Briggs/Kellwood, March 2, 2012 ([File](#))
- Production plan, Sag Harbor for Kohl's 2011 ([File](#))
- Shipping plan (Macy's, Steinmart, Burlington, Boscovs, Sears, Peebles, July 2012) ([File](#))
- Inventory of clothing items for Kohls, Sears, Macy's, Bon-Ton, Belk ([File](#))
- Invoice, Summary, Packing List for Briggs/New York Performance, March 8, 2012 ([File](#))

Index and Links to Production Documents Smuggled out of Alianza Fashion

No.	Date	Document	Filename
1	7/23/2013	Order from Land 'N Sea Distributing on behalf of Wal-Mart. Over 12,000 "George" skirts and jackets.	5 LAND 'N SEA #1.xls
2	3/10/2013	List of factory equipment.	2a documento (1) (Machine List).pdf
3	2/14/2013	Component ledger report. Fishman & Tobin.	11 EP398998.pdf
4	2/14/2013	Accessories report of Fishman & Tobin's order of JCPenney hang tags. Document includes samples of jcp.com clothing hang tags.	11 HT1982 01.pdf
5	2/13/2013	Order from Land 'N Sea Distributing on behalf of Wal-Mart. 966 "George" women's career blazers in classic red and herringbone delivered on May 23, 2012.	5 FALL'13 PO 900700.xls
6	2/13/2013	Order from Land 'N Sea Distributing on behalf of Wal-Mart. 966 "George" women's career blazers in classic red and herringbone delivered on July 23, 2013.	5 FALL'13 PO 900701.xls
7	2/13/2013	Order from Land 'N Sea Distributing on behalf of Wal-Mart. 2124 "George" women's career blazers in black, grey heather, herringbone, navy, red and winter white delivered on May 23, 2013.	5 FALL'13 PO 900712 REVISED.xls
8	2/13/2013	Order from Land 'N Sea Distributing on behalf of Wal-Mart.	5 FALL'13 PO 900712.xls
9	2/13/2013	Order from Land 'N Sea Distributing on behalf of Wal-Mart. 2124 "George" women's career blazers in black, grey heather, herringbone, navy, red and winter white delivered on July 23, 2013.	5 FALL'13 PO 900713 REVISED.xls
10	2/13/2013	Order from Land 'N Sea Distributing on behalf of Wal-Mart.	5 FALL'13 PO 900713.xls
11	1/28/2013	Specs of Nordstrom C2 By Calibrate Andrew Seersucker Vest for boys.	11 Reportes de Medidas 23403A.xls
12	1/28/2013	Shortage report of orders from Fishman & Tobin, Burlington Coat Factory, K&G Superstore, JCPenney, and Nordstrom.	4 INDUSTRIA DB 2013 SHORTAGE REPORT F&T.xls
13	1/24/2013	Fishman & Tobin orders of 3,000 "Sean John" and "Made in Guatemala" clothing labels.	4 101711.pdf
14	1/18/2013	List of cutting room production output for vests.	4 INDUSTRIA DB 2013 CCO REPORT.xls
15	1/14/2013	Production report for the week.	4 New FT Daily Production Report Industria D&B 2013.xls
16	1/11/2013	Shipping plan of orders for JCPenney, Burlington Coat Factory, F&T Apparel and TMW Purchasing.	4 Copy of INDUSTRIA DB 2013 SHIP-PIN PLAN POR SEMANS.xls
17	1/5/2013	Letter to Guatemalan Embassy in the Dominican Republic to request an extension of visa for Fishman & Tobin auditor.	6 Chimaltenango 17 de Abril del 2012.doc
18	2011-2013	Inventory.	11 BA2213BLK 17_UPDATE.xls
19	12/5/2012	Fishman & Tobin detailed manufacturing instructions of "Calvin Klein" pants for TMW Purchasing LLC.	12 J13_CKL073N_K841047_20121205110950.pdf
20	12/5/2012	Fishman & Tobin detailed manufacturing instructions of "Calvin Klein" pants for TMW Purchasing LLC.	13 J13_CKL073N_K841047_20121205110950.pdf
21	9/20/2012	Fishman & Tobin detailed manufacturing instructions of "Van Heusen" jackets for JCPenney.	12 getpdf2.pdf
22	9/20/2012	Fishman & Tobin detailed manufacturing instructions of "Van Heusen" jackets for JCPenney.	13 J13_VHP194N_2118_20120920122128.pdf
23	9/20/2012	Fishman & Tobin detailed manufacturing instructions of "Van Heusen" vests for JCPenney.	13 J13_VHP227N_2104_20120920115328.pdf
24	8/28/2012	Fishman & Tobin detailed manufacturing instructions of "Chaps" jackets for Kohl's.	12 J13_CHN031N_C821105_20120828155053.pdf
25	8/9/2012	Fishman & Tobin detailed manufacturing instructions of "Calvin Klein" jackets for Burlington Coat Factory.	13 S13_CKH062S_K833001L_20120809101855.pdf

26	8/9/2012	Fishman & Tobin detailed manufacturing instructions of “Calvin Klein” jackets, pants and vests for Burlington Coat Factory.	13 S13_CKJ046S_K833002L_20120809102025.pdf
27	8/9/2012	Fishman & Tobin detailed manufacturing instructions of “Calvin Klein” jackets, pants and vests for Burlington Coat Factory.	13 S13_CKL052S_K833005L_20120809103317.pdf
28	8/8/2012	Fishman & Tobin detailed manufacturing instructions of “Calvin Klein” jackets and pants for Burlington Coat Factory.	13 S13_CKL052S_K831134L_20120802154623.pdf
29	7/31/2012	Shipping plan of orders for Burlington Coat Factory, Macy’s and Sears.	24 Copy of SHIPPING PLAN 7 23-7 28
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66	Summer 2012	Summary of Macy's "Style & Co." pants orders.	29 MACYS #4 SUMMARY UPDATED.xls
67	Spring 2012	Color codes, style IDs, and sizes of Macy's "JM Collection" pants.	21 COLOR NAME CONVERSION AND UPCS JM Spring '12.xls
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70	Spring 2012	Summary of Macy's "Style & Co." pants orders.	29 MACYS.xls
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William B. Dillard III, CEO

Dressbarn

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David R. Jaffe, CEO

HeartSoul (subsidiary of Big Strike, Inc.)

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Kevin Mahoney, CEO of Big Strike

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Judy's Group

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Howard Schlossberg, Chairman

Kellwood Company

600 Kellwood Parkway
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Phone: (314) 576-3100
Jill Granoff, CEO
Christopher LaPolice, President

Kohl's Department Stores

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Li & Fung, Inc.

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Bruce Rockowitz, CEO/President

Fishman & Tobin (subsidiary of Li & Fung)

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Macy's, Inc.

Terry Lundgren, President/Chairman/CEO
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Marshall's (subsidiary of TJX Companies)

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Rick Keyes, VP of Merchandise Planning and Supply
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Men's Wearhouse, Inc.

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Douglas Ewert, CEO

Nordstrom, Inc.

Blake W. Nordstrom, CEO/President/Director
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Sag Harbor (subsidiary of/brand licensed by the Kellwood Company)

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Chris Uriarte, Director of Procurement

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Wal-Mart Stores, Inc.

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