

October 8, 2015

The United States Congress
United States Capitol
Washington, DC 20510

To the Members of the United States Senate and the United States House of Representatives:

The undersigned businesses and associations representing all sectors of the U.S. economy, appreciate your efforts to reform the antiquated Federal tax code. However, until such reform can be enacted into law, it is essential that Congress act to renew important tax provisions that expired at the end of 2014.

To this end, we support legislation in both the House and Senate to revive and extend critical pro-growth, pro-jobs, pro-investment tax incentives that are currently expired. Acting to renew these provisions—including enhanced Section 179 expensing, 50 percent expensing and the provisions allowing for the accelerated use of AMT credits in lieu of bonus depreciation—will spur much-needed economic growth.

The current uncertainty about these tax policies is discouraging investment in the United States and, in some cases, keeping companies on the sidelines. This impacts both companies that make investments and companies that manufacture capital equipment and reduces job growth that typically accompanies such investments. Renewing these provisions will provide an immediate incentive for businesses to make additional capital investments, boosting economic growth and job creation.

Thank you in advance for supporting these important policies to spur additional capital investment. Our associations and member companies will continue to support comprehensive tax reform, but until an agreement becomes effective, it is essential that Congress act as soon as possible to extend these investment incentives and help maintain the nation's economic momentum.

Sincerely,

50% Expensing Coalition
AAON, Inc.
ABB Inc.
Academy of General Dentistry
Accuform Manufacturing, Inc.
Action Manufacturing Company, Inc.
Acuity Brands, Inc.
Advance Equipment Manufacturing Co.
AGCO Corporation
Air Products and Chemicals, Inc.
AK Steel Corporation
Allegheny Technologies Incorporated
ALOM Technologies Corporation
American Apparel & Footwear Association

American Coatings Association
American Composites Manufacturers Association
American Concrete Pumping Association
American Coolair Corporation
American Council of Engineering Companies
American Farm Bureau Federation
American Foundry Society
American Lighting Association
AMSCO Windows
AMT - The Association For Manufacturing Technology
Applied Materials, Inc.
Arcadia Chair Company
Archer Daniels Midland Co.
Association of Equipment Manufacturers
AT&T
Atlas Machine and Supply, Inc.
Auto Care Association
Automatic Spring Products Corp.
Baker Boy
Begneaud Mfg. Inc.
Behlen Mfg. Co.
Bitrode Corporation
Blanchard Machinery Company
Book Manufacturers Institute
BRC Rubber & Plastics, Inc
Buitertool and Die, Inc.
Cambridge Specialty Company, Inc.
Campbell Soup Company
Cantel Medical Corporation
Carolina CAT
Carpenter Technology Corporation
Carter Products Company, Inc.
Cashman Equipment Company
Caterpillar Inc
Cement Lining Company, Inc.
CenturyLink
Chart Industries, Inc.
Chevron Corporation
Clearfield Machine Company
Cline Aluminum Doors, Inc.
CNH Industrial
Council of Industry of Southeastern New York
CTIA - The Wireless Association
Danhil Containers II, Ltd
Dean Foods Company

Deere & Company
Dental Trade Alliance
Detrex Corporation
DRT Holdings, Inc.
Dupli Graphics Corporation
EFCO Corp.
Electronic Systems, Inc.
Empire Southwest, LLC
Excel Industries, Inc
Fabricators and Manufacturers Association, International
FedEx Corporation
Fiberglass Coatings Inc
Foley Industries, Inc.
Formula Boats
Foundry Association of Michigan
Frontier Communications
Frontier Electronic Systems
General Converting, Inc.
General Machine Products Co., Inc.
Georgia Association of Manufacturers
Glass Packaging Institute (GPI)
Glen Raven, Inc.
Hannay Reels, Inc.
Harley-Davidson, Inc.
Harnish Group Inc.
Harsco Corporation
Hawthorne Machinery Co.
HE&M, Inc.
Heritage Plastics, Inc
Hialeah Metal Spinning, Inc.
Hi-Lex Corporation
Holt of California
Homecrest Outdoor Furniture LLC
Illinois Manufacturers' Association
Illinois Tool Works Inc. (ITW)
INDA, The Association of the Nonwoven Fabrics Industry
Independent Lubricant Manufacturers Association
Indiana Cast Metals Association
Industrial Energy Consumers of America
Interlocking Concrete Pavement Association
International Warehouse Logistics Association
Iowa Association of Business and Industry
IPAK
IPC - Association Connecting Electronics Industries
ISSA, The Worldwide Cleaning Industry Association

Jackson Area Manufacturers Association
Jade Engineered Plastics Inc
James Machine Works, Inc.
Jay Industries, Inc.
JCM Industries, Inc.
Jet Stream International, Inc.
Kaivac, Inc.
Kingsbury, Inc.
Lake Shore Cryotronics, Inc.
Lanxess Corporation
Liberty Pumps, Inc.
Lockheed Martin Corporation
MacLean-Fogg Company
Manhasset Specialty Co. Inc.
Manufacturers Association of Florida
Marlin Steel Wire Products LLC
Maryland Chamber of Commerce
Materials Processing, Inc. DBA MPI Corporation
McGean, Inc.
Metal Powder Industries Federation
Metals Service Center Institute
Midwest Tool Inc.
Miltec Corporation
Motor & Equipment Manufacturers Association
Napoleon Machine, LLC
National Air Transportation Association
National Association of Manufacturers
National Cable & Telecommunications Association
National Concrete Masonry Association
National Council for Advanced Manufacturing
National Council of Textile Organizations
National Electrical Manufacturers Association (NEMA)
National Grid
National Lumber and Building Material Dealers Association
National Marine Manufacturers Association
National Mining Association
National Stone, Sand & Gravel Association
National Tooling and Machining Association
Nevada Manufacturers Association
New Horizons Baking Company Inc.
New Mexico Business Coalition
Non-Ferrous Founders' Society
North American Die Casting Association
Ohio Cast Metals Association
Okuma America Corporation

Owens-Illinois, Inc.
Pennsylvania Foundry Association
Precision Machined Products Association
Precision Metalforming Association
Prestige Stamping Inc.
Pretzels, Inc.
Price International Inc
Primrose Candy Company
Profile Plastics Inc.
Quality Chaser Company
Qualtek Manufacturing Inc
Quanex Building Products Inc.
Quinn Group, Inc.
R & B Electronics, Inc.
Rayonier Advanced Materials
Red Bud Industries, Inc.
Rhode Island Manufacturers Association
Riggs Cat
Saddle Creek Logistics Services
Sandmeyer Steel Company
Sapa Extrusions North America
SASCO Chemical Group, Inc
Schwing America, Inc.
Security Industry Association
Shipbuilders Council of America
Sioux Corporation
Smith Millwork, Inc.
SPI: The Plastics Industry Trade Association
Stanley Black & Decker, Inc.
Star Iron Works, Inc.
Superior Graphite Co.
Synchronoss Technologies, Inc.
Tenaska, Inc.
Texas Association of Business
Texas Cast Metals Association
The Belden Brick Company
The Flesh Company
The Goodyear Tire & Rubber Company
The Hardwood Federation
The Kansas Chamber of Commerce
The Mosaic Company
The Timken Company
Thermal Designs Inc.
Thermcraft, Inc
Thompson Machinery Commerce Corp.

Tjernlund Products, Inc.
Trinity Industries, Inc.
Trinity Marine Products, Inc.
Trinity Meyer Utility Structures, LLC
Trinity Rail Group, Inc.
Trinity Structural Towers, Inc.
TRUMPF Inc.
United Equipment Accessories, Inc.
United States Telecom Association
Uniweld Products Inc.
Unverferth Manufacturing Company, Inc.
Verizon Communications Inc.
Vermeer Corporation
Vickers Engineering, Inc.
Volvo Group North America
Western Extrusions
Western Products, Inc.
Westside Finishing Co., Inc.
WilliamsRDM
Window and Door Manufacturers Association
Wisconsin Cast Metals Association
Wisconsin Manufacturers & Commerce
Xuron Corporation
Ziegler Inc.