July 26, 2010

TO THE MEMBERS OF THE UNITED STATES CONGRESS:

The undersigned companies and trade associations strongly urge Congress to prevent a massive tax increase that will have detrimental impacts on investment and jobs in the United States. Congress should move quickly to enact legislation that would keep the capital gains and dividends tax rates at 15 percent.

Unless Congress acts, the tax rate for capital gains will increase by 33 percent and the tax rate for dividends will increase by as much as 164 percent, resulting in one of the largest tax increases in U.S. history. Increasing taxes on capital gains and dividends could derail America's fragile economic recovery.

The effects of such a tax increase are significant and numerous and include deterring the use of capital in ways that will grow the economy and hence maintain and create jobs, incentivizing companies to use excessive debt financing, and discouraging businesses from paying dividends. That in turn will hurt Americans at all income levels, especially seniors, many of whom rely on investment income as a supplement to their retirement.

These adverse economic impacts will be exacerbated when the 3.8 percent tax on investment income from the recently enacted health care bill takes effect in 2013. The increased cost of capital caused by these tax increases will hamper economic growth and job creation for years to come.

We urge Congress to remove the uncertainty over this looming tax increase and maintain the 15 percent tax rate on capital gains and dividends. Now is not the time to discourage investment but to work together to keep the economy on the road to recovery.

Sincerely,

ACE Clearwater Enterprises
Ace Relocation Systems, Inc.
ACJ Business Coaching, Inc.
Advanced Recovery Services
Aeronautical Repair Station Association
AGL Resources
Agricultural Retailers Association
Albany Area Chamber of Commerce
ALLETE
Alliance for Saving and Investment
Alliant Energy Corp.
Allison Payment Systems, LLC
Altria Client Services Inc.

Alvin Sun & Advertiser
Alvin-Manvel Area Chamber of Commerce
Ameren Services
American Apparel & Footwear Association
American Architectural Manufacturers Association
American Car Wash, Inc.
American Concrete Pressure Pipe Association
American Council of Engineering Companies
American Document Destruction, Inc.
American Electric Power
American Farm Bureau Federation
American Forest & Paper Association
American Gaming Association
American Gas Association
American Health Care Association
American Lighting Association
American Moving & Storage Association
American Trucking Associations
AMT -- The Association For Manufacturing Technology
Amway
Arizona Chamber of Commerce and Industry
Arizona-New Mexico Cable Communications Association
Artesian Resources Corporation
ASAP Designs Inc.
Associated Builders & Contractors, Rocky Mountain Chapter
Associated Builders and Contractors
Associated Builders and Contractors, Inc., Inland Pacific Chapter
Associated Equipment Distributors
Associated General Contractors of America
Associated Industries of Massachusetts
Associated Oregon Industries
Associated Wire Rope Fabricators
Association of Equipment Manufacturers
Assumption Area Chamber of Commerce
AT&T
Atlanta Gas Light
Automotive Recyclers Association
Avista Corp
Baker Office Products, Inc.
Baltimore Washington Corridor Chamber

BatteriesInAFlash.com, Inc.
Beaver Dam Chamber of Commerce
Beaverton Area Chamber of Commerce
Becton Insurance Agency, Inc.
Belgrade Chamber of Commerce
Bellevue Chamber of Commerce
Bismarck-Mandan Chamber of Commerce
Black Hills Corporation
Blue Mt. Valley PT Clinic
Boardman Chamber of Commerce
Boise Metro Chamber of Commerce
Bravadas Wig Design
Brick Industry Association
Brookfield School
Buffalo Niagara Partnership
Building Owners and Managers Association International
Burlington/West Burlington Area Chamber of Commerce
Business Roundtable
California Chamber of Commerce
California Manufacturers & Technology Association
California Water Association
California Water Service Group
Camcraft, Inc.
Carson City Chamber of Commerce
Capital Research and Management Company
Carson Valley Chamber of Commerce
Caterpillar Inc.
CenterPoint Energy, LLC
Central Hudson Gas & Electric Corporation
Central Louisiana Chamber of Commerce
Century 21 Showcase Realtors Inc.
CenturyLink
Champion Software LLC
Clark & Associates of Nevada, Inc.
Cleco Corporation
CMS Energy
CNL Financial Group, Inc.
Collection Service of Nevada
College of Cosmetology, Inc.
Colorado Association of Commerce & Industry

Computerized Screening, Inc.
Con Edison
Contour Energy Systems
Corning Area Chamber of Commerce
Costa Mesa Chamber of Commerce
Crossfire Manufacturing
Cummins Inc.
D. Williams & Co., P.C.
Dakota County Regional Chamber of Commerce
Danaher Design, LLC
Danville-Boyle County Chamber of Commerce
Dave's Roofing, Siding & Metal Buildings LLC
David Benson Insurance Inc.
Deere & Company
Design Outdoor, Inc.
Dominion
Double T Cable Services, Inc.
Downers Grove Area Chamber of Commerce & Industry
DTE Energy
Duke Energy Corporation
Eastman Chemical Company
Easy Communication
Eau Claire Area Chamber of Commerce
Edina Chamber of Commerce
Edison Chamber of Commerce
Edison Electric Institute
Edison International
EFCO Corp.
Eitel Presses, Inc.
Elite Linen Services Inc.
Emerson Electric Co.
Empire District Electric Company
Emporia Greensville Chamber of Commerce
Entergy Corporation
Erie Molded Plastics, Inc.
Excalibur Graphics & Printing
Exelon Corporation
Fairfield Suisun Chamber of Commerce
Far West Equipment Dealers Association
Federation of American Hospitals

Financial Planning Association
FirstEnergy
Fianancial Services Forum
Frontier Communications
Fryburg Flight Services, LLC
Fullerton Chamber of Commerce
Fuquay-Varina Chamber of Commerce
G. Boren Services, Inc.
Galion Area Chamber of Commerce
Gary Maddox Construction
Geneva Chamber of Commerce
George McMahan Development, LLC.
GFI Group Inc.
Glendale Chamber of Commerce
Gloucester County Chamber of Commerce
Gourmet Pantry
Grand Island Area Chamber of Commerce
Great Falls Area Chamber of Commerce
Greater Conejo Valley Chamber of Commerce
Greater Hillsboro Area Chamber of Commerce
Greater Phoenix Chamber of Commerce
Greater Sandoval County Chamber of Commerce
Greater Seattle Chamber of Commerce
Green Bay Area Chamber of Commerce
Gresham Area Chamber of Commerce
Gwen Jorden DDS
Hampton Roads Chamber of Commerce
Harding Medical Transcription Service
Hartmann and Associates, Inc.
Hawaiian Electric Company
HBE Becker Meyer Love LLP
HCH&T CPAs
Hendrix and Dail, Inc.
Heritage Builders Group
HHP Insurance Services
Hialeah Metal Spinning, Inc.
Hi-Lex
Hilton Head Island-Bluffton Chamber of Commerce
Hong Kong.China.Hawaii Chamber of Commerce
Horizon Builders

Hydra-Teck Pumps
IDACORP Inc.
Image FX, LLC
Incite Visual Communications, LLC
Indiana Manufacturers Associationa
Inland Pacific Chapter Associated Builders and Contractors, Inc.
Integrys Energy Group
Intel Corporation
International Franchise Association
Interstate Natural Gas Association of America
Investment Company Institute
Iowa Association of Business and Industry
Iowa Chamber Alliance (Ames, Bettendorf, Burlington/West Burlington, Cedar Falls, Cedar Rapids, Council Bluffs, Davenport, Des Moines, Dubuque, Fort Dodge, Iowa City, Marshalltown, Mason City, Muscatine, Sioux City and Waterloo)
ITC Holdings Corp.
JCB Heating and Air
Jefferson County Chamber of Commerce
JELD-WEN, Inc.
Johnson City/Jonesborough/Washington County Chamber of Commerce
Kalispell Chamber of Commerce
Kankakee Regioanl Chamber
Kansas City Power & Light
Keller Williams Realty
Kelso Longview Chamber of Commerce
Kentucky-Indiana Automotive Wholesalers Association
King Bee Construction
Kinsail Corporation
Kirby Financial, LLC
Kirner Family LLC
Kitchen Cabinet Manufacturers Association
Klamath County Chamber of Commerce
Klamath Quiet Tours
Koller Enterprises, Inc.
KPS3 Marketing
Kraft Foods
KTVN - TV
Kucera, Inc., dba Mia & Pia's Pizzeria & Brewhouse
Lagniappe Dining Service
Lake Elsinore Chamber of Commerce

Las Vegas Chamber of Commerce
Lockheed Martin Corporation
Long Beach Area Chamber of Commerce
Longview Partnership
Lord Corporation
Louisiana Association of Business and Industry
Lubbock Chamber of Commerce
Lubbock Gasket & Supply
Lynchburg Regional Chamber of Commerce
MacLean Financial Group, Inc.
Madison Gas & Electric Company
Maine State Chamber of Commerce
Mais, Boucher and Associates
Malone Insurance Agency
Manhattan Chamber of Commerce
Manthei, Inc.
Marana Chamber of Commerce
Marine Retailers Association of America
Marlin Steel
Masco Corporation
Massey Consultants LLC
Mass Mutual
Materials Transportation Company
Mayer and Associates
McCormick & Company, Inc.
McMullen Enterprises LLC
Meiser Enterprises, Inc.
Menomonee Falls Chamber of Commerce
Metro South Chamber of Commerce
Metropolitan Milwaukee Association of Commerce
Mid-America Equipment Retailers Association
Midwest Equipment Dealers Association
Minneapolis Regional Chamber of Commerce
Mississippi Manufacturers Association
Moana Nursery & Florist
Mobile Area Chamber of Commerce
Modern Metal Processing, Inc.
Money Mailer of Lubbock
Montana Chamber of Commerce
Monterey Peninsula Chamber of Commerce

Moridge Mfg., Inc.
Murrieta Chamber of Commerce
National Association of Manufacturers
National Association of Chemical Distributors
National Association of Water Companies
National Association of Wholesaler-Distributors
National Cement Company of Calif, Inc.
National Electrical Contractors Association
National Fuel Gas Company
National Grain and Feed Association
National Grid
National Marine Distributors Association, Inc.
National Roofing Contractors Association
National Sales & Supply, Inc.
National Small Business Network
National Tooling and Machining Association
National Utility Contractors Association
Nebraska Chamber of Commerce and Industry
NEMA - National Electrical Manufacturers Association
New Era Pump Systems Inc.
Newell Rubbermaid
NextEra Energy, Inc.
Nicor
NiSource Inc.
Noozhawk.com
Norfolk Southern Corporation
North American Equipment Dealers Association
North Dakota Chamber of Commerce
North Las Vegas Chamber of Commerce
North Mason County Chamber of Commerce
Northeast Pennsylvania Manufacturers and Employers Association
Northeast Utilities
Northern Kentucky Chamber of Commerce
NorthStar Investors, Inc.
Northwest Realty
NorthWestern Corporation
Novo Customs & Logistics
NPES, The Association for Suppliers of Printing, Publishing and Converting Technologies
NSTAR Electric & Gas
Nuclear Energy Institute

Ogden/Weber Chamber of Commerce
OGE Energy Corp
Ohio Equipment Distributors Association
Ohio Society of Certified Public Accountants
Ohio-Michigan Equipment Dealers Association
Old World Antiques, Gifts, & Home Decor
OMED of Nevada, LLC
O'Neal Industries
ONEOK, Inc.
Orange County Business Council
Ortega Kitchen and Bath
Oshkosh Chamber of Commerce
Otter Tail Corporation
Out on the Patio
Outdoor Power Equipment and Engine Service Association, Inc.
Oxnard Chamber of Commerce
Pacific Gas & Electric Company
Pacific Marine Sheet Metal Corp.
Page/Lake Powell Chamber of Commerce
Palm Desert 5 Star Chamber of Commerce
Parker Hannifin Corporation
Parkhill, Smith and Cooper, Inc.
PC-Doctor, Inc.
Pennsylvania Chamber of Business and Industry
Piedmont Natural Gas Company
Pinnacle West Capital Corporation
PlainsCapital Bank
Plattsburgh-North Country Chamber of Commerce
PNM Resources
Poly Plastic Products
Pool Corporation
Powell's Refrigeration
PPG Industries
PPL Corporation
Precision Machined Products Association
Prime Office Solutions, Inc.
Printing Industries of America
Professional Home Inventory Services
Professional Maintenance, Inc.
Professional Mediation Services

Progress Energy
Public Service Enterprise Group
QM Corporation
Quality Chaser Company
Quality Float Works, Inc.
Quandel Enterprises, Inc.
Qwest
Rankin County Chamber of commerce
Regional Black Chamber of Commerce SFV - Southern California
Reno Sparks Chamber of Commerce
Reproductive Solutions, Inc.
Retail Industry Leaders Association
Retail Merchants Association of Lubbock
RGC Resources, Inc.
Rhode Island Chamber of Commerce Coalition
Robert F Devin DDS FAGD FICOI
Robert Hodge Trucking, LLC
Romanyk Consulting Corp
Ronnie Hamilton Farms
Rowan County Chamber of Commerce
Ryder System, Inc.
Salt and Light Studios
Santa Clara Chamber of Commerce
Sawyer Construction
Schneider Packaging Equipment Co., Inc.
Schuylkill Chamber of Commerce
S-Corporation Association of America
Seawright Custom Precast, Inc.
Securities Industry and Financial Markets Association
ServiceMaster of Klamath
Shark Industries Ltd.
Shasta View Speech Center
Shoals Chamber of Commerce
Sierra Welding Supply Co.
Silver Spur Trade Shows, Inc.
Silver State Barricade & Sign
Simi Valley Chamber of Commerce
Smithson Bookkeeping & Business Services
Smooth Fusion
Southern Alloy Corporation

Southern Company
Southern Flavoring, Co., Inc.
Southern Monmouth Chamber of Commerce
Southwest California Legislative Council
SouthWestern Association
Spectra Energy Corp
St. Charles Chamber of Commerce
St. Cloud Area Chamber of Commerce
St. Mary Galvanizing Company
Stamford Chamber of Commerce
Starsound Audio, Inc.
Suddath Companies
Superior Graphite Co.
Tacoma-Pierce County Chamber
Task Force Tips
Technical Materials Inc.
Temecula Valley Chamber of Commerce
Ten-Tec, Inc.
Texcraft, Inc.
Textile Care Allied Trades Association
TG Trees Nursery and Garden Center
The Aluminum Association
The American Composites Manufacturers Association
The Business Council of Westchester
The Chamber of Medford/Jackson County
The Claborn Agency, Inc.
The Economic Development Corporation for Brazoria County
The Executive Resource Group
The Greater Memphis Chamber
The Jeweler's Bench
The Laclede Group, Inc.
The Loxcreen Company, Inc.
The Lucks Company
The Nevada Motor Transport Association
The On-Time Logistics Company
The Society of the Plastics Industry, Inc.
The State Chamber of Oklahoma
The Timken Company
The Toffee Company
The Whitmore Manufacturing Company

TPS Insurance Agency
Transportation Costing Group
Transportation Intermediaries Association
Tri-City Regional Chamber of Commerce
Tucson Metropolitan Chamber of Commerce
Tuolumne County Chamber of Commerce
TwinWest Chamber of Commerce
UIL Holdings Corporation
Union Investment Services
United Chambers of Commerce
United States Telecom Association
UPS
U.S. Chamber of Commerce
Utah Manufacturers Association
Valdosta-Lowndes County Chamber of Commerce
Vectren Corporation
Verizon
Vermeer Corporation
Vielleux Insurance Agency
Vincent Construction
Virginia Natural Gas
Warehouse SVC
Washington Retail Association
WellPoint, Inc.
Wells & Company Realty, LLC
Wesmark Family Dentistry of Sumter
West Baton Rouge Chamber of Commerce
West Virginia Chamber of Commerce
Westar Energy
WGL Holdings
Wildomar Chamber of Commerce
Williams Trim & Cabinets
Wilsonville Chamber of Commerce
Windstream
Winnland, Realtors
Winona Area Chamber of Commerce
Wisconsin Energy Corporation
WSI Distributors
Xcel Energy
Yuma County Chamber of Commerce

Zahnco, Inc.
Zippo Manufacturing Co., Inc.