

January 24, 2012

Dear Member of Congress:

The undersigned organizations urge Congress to extend as soon as possible in 2012 the tax provisions that expired at the end of 2011. These tax provisions, which benefit a wide range of taxpayers, including associations, businesses, individuals, community development organizations and non-profit organizations, are important to U.S. jobs and the broader economy. The lack of timely congressional action to extend these provisions would inject more instability and uncertainty into the economy and further weaken confidence in the employment marketplace.

Moreover, the seamless extension of these expired provisions should not be delayed until policymakers complete work on comprehensive tax reform. Even though Congress began last year to consider tax reform proposals, a wide-ranging group of taxpayers is making decisions right now related to current law which will have an immediate impact on the economy. While we are hopeful that the tax reform debate results in policy that is fair, efficient, and encourages economic growth, it is critical that the current tax system provide certainty in the interim. Additional uncertainty is not a recipe for improving confidence in this economy.

We urge you to pass these important tax provisions early in 2012.

Sincerely,

5 Star Burgers Inc.
A&E Management Inc.
A&R Enterprises
A. E. Boyce Co., Inc
A.O. Smith Corporation
AAON Coil Products, Inc.
Aarsand & Company, Inc.
Abbott Laboratories
Aberdeen Carolina & Western Railway
ABL Management Inc.
ACCESS
ACCUS, FIA Inc.
ACE Clearwater Enterprises
ACH Foam Technologies
Acme Industries, Inc.
ACO Hardware, Inc.
Adams Tri-Cities Enterprises, Inc.
Addis & Reed Consulting, Inc.
Admiral Beverage Corporation
Advanced Fluid Containment LLC
Advanced Fuel Solution, Inc.

Advancer Local Development Corporation
Aerospace Industries Association
AFC Enterprises
Ag Processing Inc a Cooperative
Agilent Technologies, Inc.
Aiello's Restaurant
AIM, Inc.
Air Products and Chemicals, Inc.
AK Steel Corporation
AKJ Industries, Inc.
AKT Business Services
Alabama & Florida Railway Co.
Alabama & Gulf Coast Railway
Alabama & Tennessee River Railroad, LLC
Alabama Forest Resources Center
Alabama Railroad Co.
Alabama Southern Railroad
Alabama Warrior Railway
Alaska Growth Capital
Alcoa Inc.
ALDI Foods

Alexander Railroad Co.
 AllCoat Technology, Inc.
 Allegheny & Eastern Railroad, LLC
 Allegheny Technologies Incorporated
 Alliance For Nonprofits Washington
 Alliance Terminal Railroad, LLC
 Alliance to Save Energy
 Alliant Techsystems Inc.
 Allied Enterprises, Inc.
 Altera Corporation
 American Bankers Association
 American Business Resources Corporation
 American Chemistry Council
 American Council of Engineering Companies
 American Energy Producers, Inc.
 American Express Company
 American Family Insurance
 American Hotel & Lodging Association
 American Insurance Association
 American Red Cross
 American Short Line and Regional Railroad
 Association
 American Soybean Association
 American Staffing Association
 Ameriwood Industries
 Amgen
 AM-PM Enterprises II, Inc.
 Ampy Enterprises, Inc.
 AN Railway, L.L.C.
 andes equity
 Andres Management Corp.
 Annapolis Area Ministries, Inc.
 Ann's House of Nuts, Inc.
 Anthony's Pizza Holding Company, Inc.
 Any Seven Offroad
 Appalachian Trail Conservancy
 Apple Inc.
 AppleOne
 Applied Materials
 Arches Up North, Inc.
 Archway's Bluegrass LLC
 Argo Management, Inc.
 Ariel Ventures, LLC
 Arizona & California Railroad
 Arizona BioIndustry Association
 Arizona Eastern Railway
 Arizona Restaurant Association
 Arkansas & Missouri Railroad Company

Arkansas Hospitality Association
 Arkansas Louisiana & Mississippi Railroad Company
 Arkansas Southern Railroad
 Arkansas Soybean Association
 Arnone Consulting, Inc
 Array Power, Inc.
 Arrow Adhesives Company
 Arvron Inc.
 Ashland Sales and Service Co.
 Ashtabula, Carson & Jefferson Railroad
 Associated Builders and Contractors
 Associated Industries of Massachusetts
 Associated Industries of Missouri
 Association for Healthcare Philanthropy
 Association of American Railroads
 Association of Art Museum Directors
 Association of Fundraising Professionals
 Association of Home Appliance Manufacturers
 Association of Kentucky Fried Chicken Franchisees
 Association of the United States Army
 Association of the United States Navy
 Atlantic & Western Railway, LP
 Atlantic Air Tool Co, Inc.
 Atlantic Coast Conservancy, Inc.
 Atlantic Development Corporation
 Atlas EPS
 Atrium Staffing
 Auntie Anne's, Inc.
 Austin Western Railroad
 Autauga Northern Railroad
 Autodesk
 Automotive Aftermarket Industry Association
 Avante Group, Inc.
 Avaya Inc.
 Axcelis Technologies
 B. Green & Company, Inc.
 BAE Systems, Inc.
 BAIM Enterprises, Inc.
 Baker Tilly
 Baltimore Community Foundation
 Bank of America
 Barton Development Inc.
 BASF Corporation
 Batesville Products, Inc.
 Baton Rouge Southern Railroad
 Bauxite & Northern Railway
 Baxter International
 Bay C.C. Inc.

Bay Land Trust, Inc.
 Bayer Corporation
 Bayfield Regional Conservancy
 Beacon Energy (TX) Corp
 Beall's, Inc.
 Bear River Land Trust
 Beatty Restaurant Enterprises, Inc.
 Beaufort County Open Land Trust
 Beaver Wood Energy LLC
 Beavers Inc.
 Beavers Southeast, LLC
 Bedminster Regional Land Conservancy
 Belden Brick Company
 Belmont Land Trust
 Benjamin's Ltd of Galena
 Bentek, Inc.
 Berco Inc.
 Berrien Community Foundation
 Billco Corporation
 Biogen Idec
 Biomass Power Association
 Biophilia Foundation
 Biotechnology Industry Organization
 Bison Gear & Engineering Corp.
 BK Management Co.
 Black Swamp Conservancy
 Black Swamp Creek Land Trust Inc.
 BlackGold Biofuels
 Blacklands Railroad
 Blackwell Northern Gateway Railroad
 Blanchester Arches
 BLJ Inc., DBA McDonald's
 Blue Mountain Land Trust
 Blue Ridge Biofuels
 BMC Software
 Bob Rhodes Company
 Bodam International Ltd.
 Boehringer Ingelheim Pharmaceuticals, Inc.
 Boise Valley Railroad
 Bold Enterprise, Inc.
 Bold Horizons, Inc.
 Boom Enterprises
 Boralex Inc.
 Boston Scientific Corporation
 Bowers & Company CPAs PLLC
 BR Foods, Inc.
 Bradford Industrial Rail, Inc.
 BRDANCAT Enterprises, Inc.

Breznay McDonald's
 Brick Industry Association
 Briggs Distributing Company
 Brinker International
 Bristol-Myers Squibb Company
 Britiff Enterprises
 Broadwater Community Foundation
 Broadway Holdings L.L.C.
 Broadwind Energy
 Brodersen Management Corp
 Brooke Foods II, Inc.
 Brundidge Management
 BRUNS DEVELOPMENT, INC
 Brunswick Corporation
 BTK&S Biodiesel
 Buckingham Branch Railroad Co
 Buffalo & Pittsburgh Railroad, Inc.
 Buffalo Wild Wings, Inc.
 Buffets, Inc.
 Building Owners and Managers Association
 International
 Building Services of America
 Burger King Corporation
 Burlington Coat Factory
 Burrell Management Division
 Burris McDonald's
 Business Council of Alabama
 Business Roundtable
 Business Software Alliance
 C&NC Railroad Corporation
 C.H. James Restaurant Holdings, LLC
 C.R. Bard, Inc.
 CA Technologies
 CAHEC
 Calcaterra, Inc./McDonald's
 Caledonia Conservancy,Ltd
 California Northern Railroad
 California Restaurant Association
 Candle Warmers Etc.
 Capehart & Scatchard P.A.
 Capital Resin Corporation
 Caplan Communications
 Carlson Restaurants Inc.
 Carolina Mountain Land Conservancy
 Carolina Piedmont Railroad
 Carterville McDonald's
 Carver Federal Savings Bank
 Carver Sheet Metal Works, Inc.

Casa Herrera Inc.	Classic Metal Roofing Systems
CASA of Oregon	Clearinghouse CDFI
Cascade & Columbia River Railroad	Cleveland Commercial Railroad, LLC
Case New Holland Inc.	Clinton County (Ohio) Open Lands
Castle Brindle	Clorica Management Corp.
Caterpillar Inc.	Cloverland Farms Dairy Inc.
CATO Inc.	CLS MANAGEMENT, LLC
CBIS Inc.	CMC, LC/Cornett Management Company
CBIZ	Coalfield MAC, LLC
CCP & CO., INC.	Coalition for Asian American Children and Families
Cedar Rapids and Iowa City Railway Company	Coalition for Northeast Associations
Celgene Corporation	Coalition of Franchisee Associations
Cellofoam North America Inc	Coastal Bend Community Foundation
CEM-KAM, Inc.	Coastal Enterprises, Inc.
Center for Strategic Philanthropy and Civil Society,	Coastal Restaurant Group
Duke University	COBCO Enterprises
Central Arizona Land Trust	Cochran Enterprises
Central California Traction Company	Cognizant Technology Solutions
Central Minnesota Community Foundation	COHO Distributing, LLC
Central Montana Rail, Inc.	Collins Companies
Central New York Community Foundation	Colorado Restaurant Association
Central Oregon & Pacific Railroad	Colors Inc.
Central Railroad of Indiana	Columbia Associates
Central Railroad of Indianapolis	Columbus and Greenville Railway Company
Centre County Farmland Trust	Columbus McKinnon Corporation
Century Management LLC	Commonwealth Railway Inc.
CFRA, LLC	Communities Foundation of Texas
Challenge Fitness, Inc. - dba Farrell's Extreme	Community Foundation for Monterey County
Bodyshaping	Community Foundation for Palm Beach and Martin
Chattahoochee Bay Railroad, Inc.	Counties
Chattahoochee Industrial Railroad	Community Foundation for the CSRA
Chattooga & Chickamauga Railway Co.	Community Foundation of Central Florida
Chautauqua Cattaraugus Allegany Steuben Southern	Community Foundation of Central Illinois
Tier Extension Railroad Authority	Community Foundation of Collier County
Chautauqua Watershed Conservancy	Community Foundation of Grant Co., IN, Inc.
Chesapeake & Albemarle Railroad	Community Foundation of Greater Des Moines
Chicago Rail Link, LLC	Community Foundation of Greater Dubuque
Chicago South Shore & South Bend Railroad Co.	Community Foundation of Greater Flint
Chicago Terminal Railroad	Community Foundation of Harford County
Chicago, Ft. Wayne & Eastern Railroad	Community Foundation of Lorain County
Chicanos Por La Causa	Community Foundation of Northeast Alabama
Chico Enterprises, Inc.	Community Foundation of South Jersey
Chrisman McDonald's	Community Foundation of the Quincy Area
Christian Foods, II, LLC	Community Fuels
Christina Renna Foundation Inc	Community Health Action of Staten Island
Cincinnati Southern Railway	Community Reinvestment Fund, USA
Citigroup	Community Ventures Corporation
Clark Management Enterprises	Compass Group

Computing Technology Industry Association
 (CompTIA)
 Conecuh Valley Railroad
 Connecticut Southern Railroad
 Constant Rock
 Consulting Biologist
 Consumer Cellular
 Continental Heat Treating, Inc.
 Con-way Inc.
 Cook Inlet Housing Authority
 Copper Basin Railway, Inc
 Coriale Enterprises, Inc.
 Corning Incorporated
 Corpus Christi Terminal Railroad, Inc.
 Council of Michigan Foundations
 Council on Foundations
 Countryside Conservancy
 CR Construction Company
 Crafted Plastics, Inc.
 Creative Energy and Data
 Creative Management
 Creightor, Inc. dba Visiting Angels
 Crimson Fire
 Crimson Renewable Energy LP
 Cubist Pharmaceuticals
 Cullen Management, LLC
 Culver's
 Cummins-Allison Corporation
 Cummins Inc.
 Custom Home Design
 CYB Group Limited and GTB Corporation
 D&G Management, Inc.
 D&J Enterprises
 Dagley Insurance & Financial Services, Inc.
 DALL Anointed Inc.
 Dallas, Garland & Northeastern Railroad
 Dansville and Mount Morris Railroad Company
 Darden Restaurants, Inc.
 Dasco Pro Inc.
 Dash Management Inc.
 Datta Corporation
 Davidson Lands Conservancy
 Dayton Rogers of Ohio
 DCC Lee Enterprises, Inc.
 Decatur Junction Railway Co.
 Decker Energy International, Inc.
 Declaration Services, Inc
 Dee Bee's Restaurants

Deere & Company
 DELMAC INC.
 Delphi Corporation
 Delta Power Co
 Denny's Corporation
 DFF, Inc. DBA Dolphin Fastfood
 Dickie Brennan & Company
 Dietrich and Associates, PC
 Dillard's, Inc.
 DiMichele Enterprise, LLC
 dineEquity
 Dink, Inc.
 Directors Guild of America
 DMD Restaurants
 Doherty Enterprises
 Dortch Enterprises, LLC
 Down to Earth Energy
 DP&K, Inc.
 Draper, Inc.
 Dudley Ventures
 Duke & King Acquisition Corp.
 DuPont
 Durkin, McDonnell, Clifton, and O'Donnell
 DWN Management, Inc.
 DYCO Services
 E&TAC Inc.
 Earle Enterprises, LP
 Earth Energy Alliance
 East Camden & Highland Railroad
 East Penn Railroad, LLC
 East Tennessee Railway, LP
 Eastern Alabama Railway
 Eastern Idaho Railroad
 Eastern Washington Gateway Railroad
 Eastern Waste Systems, Inc.
 East-Lind Heat Treat, Inc.
 Eat'n Park Hospitality Group, Inc
 Eaton Corporation
 Eau Claire Community Foundation
 eBay Inc.
 ECC Holdings, LLC
 Echelon Corp
 Ecolab Inc.
 Education Through Music
 Edwards Lifesciences, LLC
 EFCO Corp.
 EFI
 Egon Zehnder International

EH Enterprises	Fordyce and Princeton R.R. Co.
EIO & Company, LLC	Forever Forests, LLC
Elan Technology, inc.	Fort Smith Railroad Co.
Electric Drive Transportation Association	Forum Personnel, Inc.
Electroimpact, Inc	FPL Food LLC
Elevance Renewable Sciences	Franchise Management Advisory Council
Eli Lilly and Company	Franco Management, Inc.
Elite Manufacturing Technologies, Inc.	Freescale Semiconductor, Inc.
Elite Protective Services, LLC	Friends of Hopewell Valley Open Space
Elkhart & Western Railroad Co.	Friends of Lower Muskingum River
eLynx	Friends of Pheasant Branch Conservancy, Inc
Energy Pros LLC	Frost Management
energy synthesis inc.	Fulton County Railway, LLC
English, Inc.	Furr, Inc.
Entergy Corporation	Futura Industries
Enterprise Community Partners	G&M Food Corporation
Environmental Operating Solutions, Inc	Galveston Railroad, LP
EPS Molders Association	Garjo Inc.
Equilar	Garnett Consulting Group
Equipment Leasing and Finance Association	Gatti & Young, LLC dba McDonald's
Esanaba & Lake Superior Railroad	GDM Management, Inc.
Evanston Community Foundation, Evanston Illinois	General Electric
F D Muncy Corporation	General Equipment Company
F&D Huebener LLC	Genesee & Wyoming Railroad Company
F&F Automotive, Inc.	Genesee Valley Conservancy, Inc.
Farm & Natural Lands Trust of York County	Genesis HealthCare
Farm Equipment Manufacturers Association	Gen-Probe Incorporated
Farmrail System, Inc.	Genworth
Fast Food Consultants, Inc.	Georgia & Florida Railway, Inc.
Fastrac Markets, LLC	Georgia Agricultural Land Trust
Feeding America	Georgia Central Railway, LP
Fiber to the Home Council, North America	Georgia Restaurant Association
Fifth Group Restaurants	Georgia Southern Railway Co.
Finance Fund	Georgia Southwestern Railroad, Inc.
Financial Executives International	Georgia Woodlands Railroad, LLC
Financial Freedom Management, LLC	Gettysburg Northern Railroad Co.
Finger Lakes Railway	GFP Enterprise, LP
Firestone Building Products LLC	GGG Management Corp.
First Coast Railroad Inc.	Gill Properties
Flathead Land Trust	GLOBALFOUNDRIES
Florida East Coast Railway, L.L.C.	Glubiak Law Office
Florida Restaurant and Lodging Association	GN Restaurant Group, Inc.
FMI-EPS, LLC	Gold Arch Enterprises, Inc.
FONA International	Golden Arch Associates, LP
Food Donation Connection, LLC	Golden Arch Management, Inc.
FoodKing Supermarkets	Golden Dreams Management Inc.
Foothills Conservancy of North Carolina	Golden Isles Terminal Railroad, Inc.
Ford Motor Company	Golden Isles Terminal Wharf

Golden Leaf Energy
 Gonzalez McDonald's
 Goodrich Corporation
 Goodwill of Silicon Valley
 Gordon Biersch Brewing Company
 Gordon Redd Lumber Company, Inc.
 Gossner Foods Inc.
 Graham Mangement, LP
 Grand Elk Railroad
 Grand Rapids Eastern Railroad
 Granville Management Inc.
 Grayling Generating Station
 Great Falls Area Community Foundation
 Great Northwest Railroad
 Great Western Railway of Colorado, LLC
 Greater Salina Community Foundation
 Green Earth Fuels of Houston, LLC
 Green Lake Conservancy
 Green Planet Construction Services
 Green Spaces Alliance of South Texas
 Greene Development Company LLC
 Greenline Ventures
 Greenville New Markets Opportunity LLC
 Griggs Enterprise, Incorporated
 Grissett Enterprises, LLC
 Gronbach Food Systems, LLC
 groSolar
 Gulf & Ohio Railways
 GVC Capital
 H.E.W. Inc.
 Hadady Corporation
 Hadley Organization/McDonald's Office
 Haljohn, Inc.
 Hampton Roads Ventures, LLC
 Hanner Enterprises, Inc.
 Harbor Foam Inc.
 Harford Land Trust, Inc.
 Harley-Davidson Motor Company
 Harnish, Inc.
 Harris Center for Conservation Education
 Harris Joint Venture
 Harsco Corporation
 Hastings Fiber Glass
 Hawaii Community Foundation
 Hayden Enterprises
 Headquarter Management
 Health Management Resources Corp.
 Healy Family McDonald's

Heart of Georgia Railroad
 Heart of the Lakes Center for Land Conservation
 Policy
 HERO BX
 HES Inc.
 Hewlett-Packard Company
 Hi-Lex
 Hill Country Land Trust
 Hill-Rom Corporation
 HMSHost Corporation
 Holland Equipment Co.
 Home Run Inn
 Honey Farms Inc.
 Honor Guard Security
 Horizon Steel Co.
 Horst MM, LLC, DBA McDonald's
 Hospira, Inc.
 House-Autry Mills, Inc.
 Housing Vermont
 Houston Foam Plastics
 Hromiko & Associates, LLC
 Hudson Highlands Land Trust
 Huetter Mill and Cabinet, Inc.
 Huron & Eastern Railway
 Hyder Investments, Inc.
 IACO Enterprises, Inc.
 ICCNexergy, Inc.
 Icicle Creek Inc.
 Idaho Milk Products
 Idaho Northern & Pacific Railroad
 Idora Inc.
 Illinois & Midland Railroad, Inc.
 Illinois Manufacturers' Association
 Illinois Railway, Inc.
 Illinois Technology Association
 INDIA, Association of the Nonwoven Fabrics Industry
 Independent Film & Television Alliance
 Independent Sector
 Indian Hill Management
 Indian River Lakes Conservancy
 Indiana & Ohio Railway
 Indiana Northeastern Railroad Company
 Indiana Restaurant Association
 Indiana Southern Railroad
 Indiana Southwestern Railway Co.
 Industrial Millwright Services, Inc.
 Information Technology Industry Council
 Insulation Technology Inc.

Intel Corporation	Jomartt Enterprises, LP
Intellectual Ventures	Joseph E. Montoya and Associates, Inc.
International Council of Shopping Centers	JPMorgan Chase & Co.
International Franchise Association	J-RAY, Inc.
International Game Technology	JRL Management, Inc.
International Pizza Hut Franchise Holders Association	Julian S. Garza DBA McDonald's
International Speedway Corporation	Jurisch Inc.
Intersil Corporation	K Road Power
Invest Detroit	KADA Partnership
Investment Company Institute	Kadina Corporation
Iowa Northern Railway Company	KAKAR, Inc.
Iowa Pacific Holdings	Kalahari Resorts - WI & OH
Iowa Renewable Fuels Association	Kansas & Oklahoma Railroad
Iowa Restaurant Association	Kansas Restaurant & Hospitality Association
Iowa Soybean Association	Kansas Soybean Association
IPC -- Association Connecting Electronics Industries	Karnick, Inc.
Ira, Inc.	Karr Burger King
Iron Hill Brewery & Restaurant	Kashaco Inc.
Iron Point McDonald's	Kassity Management Group, Inc.
Ironhorse Resources, Inc.	Kaw River Railroad
ISON Mangement Inc..	Kelly Services, Inc.
Iten Industries, Inc.	Kendallville Terminal Railway Co.
J & J's Gourmet, Cafe & Catering	Kendi, LLC
J Family Corporation	Kentucky Highlands Development Corporation
J&L Services	Kentucky Restaurant Association
J. Henderson Co. LLC / McDonald's	Keokuk Junction Railway Co.
J.E.S. Personnel Consultants Inc.	Keoni Movement Arts
J.F.R. Enterprises	Kestral Financial, LLC
J.H.A. Management	Kettle Falls International Railway, LLC
J.R. Peters, Inc.	Kiamichi Railroad Company
JAM Enterprises of Missouri	King Franchises, Inc.
James Machine Works	Kinney Land Co. LLC
Jatrodiesel	KleenMark
JCF's Restaurants	Klein Tools, Inc.
JCIA Enterprises, LLC	KMC Management/McDonald's
JDCS Enterprises	KNA Enterprises, LP
JDK Enterprises	Knightsbridge Biofuels LLC
JDKD Enterprise, LP	Kodak
Jefferson County Farmland Protection Board	Kosek, Inc.
Jefferson Land Trust	Kovio
JELD-WEN, Inc.	Kramer McDonald's
JLO Inc.	KRMH Food & Hunger Project, Inc.
JMILL Enterprises, dba Visiting Angels	KTL McDonald's LLC
Johnny Tart Enterprises, Inc.	KWT Railway, Inc.
Johnson and Johnson	Kyle Railroad
Johnson McDonald's	Kyle, Inc.
Johnstone Foods, Inc.	L.B. Foster Company
	La Fuente Restaurant

Laddaran Management Corp.
 LAI International, Inc.
 Lake State Railway Company
 Lakeshore Staffing
 LAM-PAM Enterprise, Inc.
 Lancaster County Conservancy
 Land Trust Alliance
 Land Trust for Santa Barbara County
 Land Trust for the Mississippi Coastal Plain
 Land Trust of Virginia
 L'Anse Warden Electric Company, LLC
 Laserage Technology Corp
 Lassen Land and Trails Trust, Inc.
 Lavan Enterprises, Inc.
 Leading Builders of America, Inc.
 Leeco Steel
 Leggett & Platt, Incorporated
 Lehigh Railway LLC
 Lenic Inc.
 Leonard Management Company
 Lepsco, Inc.
 Lever Manufacturing Corporation
 Levi Strauss & Co.
 Levin Furniture
 Levtran Enterprises Inc.
 Lewandowski Limited Partnership
 Lewis and Clark County Community Foundation
 Liberty Mutual Insurance
 Liberty Pumps
 LISC New Markets Support Corporation
 Literacy Inc.
 Little Rock & Western Railway, LP
 Livonia, Avon & Lakeville RR Corp.
 L-K Bennett Enterprises, LLC
 Local Initiatives Support Corporation
 Lockheed Martin Corporation
 Lone Star Railroad Contractors, Inc.
 LORD Corporation
 Louisiana & Delta Railroad, Inc.
 Louisiana Restaurant Association
 Louisiana Southern Railroad
 Love Our Children USA
 Love's Travel Stops & Country Stores Inc
 Low Income Investment Fund
 Lower Arkansas Valley Water Conservancy District
 Lower Shore Land Trust
 LSM Management
 Luxapalila Valley Railroad, Inc.

Luzerne & Susquehanna Railway
 Lyon Leadership Group
 M & E Foods
 M&M Bedding, LLC
 M&M Management
 M. S. Fountaine Enterprises, L.P.
 M.C. Gill Corporation
 Macandtosch, Inc.
 Mac-Sto Restaurants, LLC
 Madeley Interests Ltd.
 Magliocca Stores, Inc.
 Mahavir Muni, Inc.
 Main Waters Enterprise, LLC
 Mainstreet Ventures, Inc.
 Manufactured Housing Institute
 Manufacturers' Junction Railway, LLC
 Marian Family Enterprises, LLC
 Marine Retailers Association of America
 Markat Concept Operations, LLC
 Marks McDonald's
 Marquette Rail
 Marshall's, Inc.
 Maryland Affordable Housing Coalition
 Maryland Environmental Trust
 Maryland Midland Railway, Inc.
 Marymac, Inc.
 Masco Corporation
 Massachusetts Housing Investment Corporation
 Massachusetts Restaurant Association
 Massena Terminal Railroad
 Maumee & Western Railroad Corporation
 May Foundry and Machine Company
 Mayfair Farms
 Mazzio's WWRS
 McBLT Ventures, Inc.
 McClellan Enterprises, LLC
 McCormick & Company, Inc.
 McDonald's of Cuero
 McDream Enterprises, LLC
 McGard, LLC
 McIntyre Management Group
 McPrice Enterprises, LLC
 McRasa Foods, Inc.
 Meadows Mills Inc.
 MeadWestvaco Corporation
 Medical Device Manufacturers Association
 Medical Imaging & Technology Alliance
 MedLine

Melvin Jones McDonald's
 Mendocino Land Trust
 Meridian & Bigbee Railroad, LLC
 Meridian Southern Railway, LLC
 Merit Medical Systems, Inc.
 Meron LLC
 Merrick Machine Company
 Merrill L. Dean Enterprises, Inc.
 Metacomet Land Trust
 Metal Construction Association
 Metal Sales Manufacturing Corporation
 Metals Service Center Institute
 Metalwest LLC
 Methanex Corporation
 MetLife
 Metl-Span LLC
 Metro Terminals Corp.
 Metropolitan Council on Jewish Poverty
 Michigan Biomass
 Michigan Magnet Fund
 Michigan Restaurant Association
 Michigan Shore Railroad
 Michigan Southern Railroad Co.
 Microsoft Corporation
 Mid-Atlantic Family Restaurants, Inc.
 Mid-Atlantic Foam
 Middletown & New Jersey Railroad, LLC
 Midmark Corporation
 Mid-Michigan Railroad
 Midwest Minnesota Community Development Corporation
 Miller Clapperton
 Minnesota Biodiesel Council
 Minnesota Dakota & Western Railway
 Minnesota Land Trust
 Minnesota Lodging Association
 Minnesota Resort and Campground Association
 Minnesota Restaurant Association
 Minnesota Southern Railway
 Minnesota Soy
 Minnesota Soybean Growers Association
 Minnesota Soybean Processors
 Mission Mountain Railroad
 Mississippi Central Railroad Co.
 Mississippi Hospitality & Restaurant Association
 Mississippi Manufacturers Association
 Mississippi Marine Corporation
 Mississippi Southern Railroad

Missoula Community Foundation
 Missouri & Northern Arkansas Railroad
 MKG Operations, Inc.
 Modrak Investment Corp.
 Mohawk Hudson Land Conservancy
 Monarch Staffing, LLC
 Monical Pizza Corporation
 Montana Community Foundation
 Montana Restaurant Association
 Montante Enterprises, Inc.
 Montgomery County Lands Trust
 Montreal, Maine & Atlantic Railway
 Morania Oil of Long Island
 Morgan Stanley
 MoSys, Inc.
 Motor & Equipment Manufacturers Association
 Motorola Mobility
 Mountains Restoration Trust
 MPD Ventures, LLC
 MS Management Corporation
 Mt Olympus Enterprises, Inc & Mt Olympus Resorts, LLC
 Mt. Hood Railroad
 Murry's Inc.
 My Time Inc.
 NAIOP, Commercial Real Estate Development Association
 Narragansett Improvement Co.
 NASCAR
 Nashville & Eastern Railroad
 National Association of Local Housing Finance Agencies
 National Association of Manufacturers
 National Automobile Dealers Association
 National Biodiesel Board
 National Consumer Cooperative Bank
 National Council for Advanced Manufacturing
 National Council of Chain Restaurants
 National Development Council
 National Electrical Manufacturers Association
 National Employment Opportunity Network
 National Equity Fund
 National Federation of Independent Business
 National Foreign Trade Council
 National Franchise Association
 National Grocers Association
 National Lumber and Building Material Dealers Association

National Marine Manufacturers Association
 National Mining Association
 National New Markets Fund, LLC
 National Railroad Construction and Maintenance Association
 National Restaurant Association
 National Retail Federation
 National Science Teachers Association
 National Tooling and Machining Association
 National Trust Comm. Investment Corp.
 Natural Biodiesel Plant, LLC
 Natural Land Institute
 NC Restaurant and Lodging Association
 NCB Capital Impact
 NCR Corporation
 Nebraska Central Railroad Company
 Nebraska Land Trust
 Nebraska, Kansas & Colorado Railway, Inc.
 Neema Equities Company, LLC
 NetApp, Inc.
 NETGEAR, Inc.
 Nevada Restaurant Association
 New Destiny Housing Corporation
 New England Central Railroad
 New Jersey Conservation Foundation
 New Leaf Biofuel
 New Markets Tax Credit Coalition
 New Mexico Finance Authority
 New Orleans & Gulf Coast Railway
 New York Life Insurance Company
 Newburgh & South Shore Railroad, LLC
 Newlands Management Corp.
 Next Level Management Inc.
 NextFuels, Inc.
 NHS Management, LLC
 Niles Precision Company, Inc.
 Nisbet Enterprises, Inc.
 Nonprofit Center of Northeast Florida
 Nonprofit Coordinating Committee of New York
 Noodles & Company
 North Carolina & Virginia Railroad Co.
 North Carolina Coastal Land Trust
 North Carolina Technology Association
 North Olympic Land Trust
 North Shore Railroad Company
 Northcoast Regional Land Trust
 Northeast Ohio Development Fund, LLC

Northeast PA Manufacturers & Employers Association
 Northern Ohio & Western Railway, LLC
 Northrop Grumman Corporation
 Northstar Restaurants, Inc.
 NOVA Chemicals, Inc.
 Novogradac & Company, LLP
 Nowak Enterprises, Inc.
 NuKo Precision LLC
 Nutrition Inc.
 NXP Semiconductors
 Oerther Foods Inc.
 Office Depot, Inc.
 Ogden Valley Land Trust
 Ohio and Pennsylvania Railroad Company
 Ohio Association of Child Caring Agencies, Inc.
 Ohio Central Railroad, Inc.
 Ohio Restaurant Association
 Ohio Southern Railroad, Inc.
 Oklahoma Restaurant Association
 Omaha Community Foundation
 Omega Rail Management, Inc.
 Omnetics Connector Corporation
 OmniTRAX, Inc.
 ON Semiconductor
 On Trac, Inc.
 One Call Concepts, Inc.
 O'Neal Industries
 Opportunity Finance Network
 Opportunity Fund Northern California
 Oracle
 Oregon Restaurant and Lodging Association
 OSI Restaurant Partners, LLC
 Otsego Land Trust
 Otter Tail Valley Railroad
 Our Family, Inc.
 Outer Banks Community Foundation
 Owego Harford Railway
 Owens-Illinois, Inc.
 Oxbow Associates, LLC
 Ozark Regional Land Trust
 Ozark Transmodal, Inc.
 P & L Enterprises
 Pacific Harbor Line Inc.
 Pacific Sun Railroad
 Paducah & Louisville Rlwy. Inc.
 Palouse River & Coulee City Railroad
 Pals Cabin

Paluse Empire Food Services
 Panasonic Corporation of North America
 Panhandle Northern Railroad, LLC
 Papa John's International, Inc.
 Pappas Restaurants Inc.
 Partnership for New York City
 Pasadena Community Foundation
 Pathfinder Business Strategies, LLC
 Patriot Rail
 Paul Burrell Management, Inc.
 PC County Pizza, Inc.
 Peabody Energy
 Peconic Land Trust
 Peninsula Open Space Trust
 Pennsylvania Restaurant Association
 Pennsylvania Southwestern Railroad
 People Promise, LLC
 Permian Basin Railways
 Pfizer, Inc.
 Pharmaceutical Research and Manufacturers
 of America
 Phoenix Electric Mfg. Co.
 Piedmont Environmental Council
 Piggly Wiggly Midwest, LLC
 Pilgrim Enterprises
 Pine Belt Foods, Inc.
 Pinnacle Biofuels, Inc.
 Pioneer Industrial Railway Co.
 Pioneer Valley Railroad
 Pisces 2, Inc.
 Pittsburg & Shawmut Railroad, LLC
 Pittsburgh Technology Council
 Pizza Hut of Maryland
 PJCOMN Acquisition Corporation
 Placer Community Foundation
 Plantronics, Inc.
 Plus Ten Stainless
 PMC-Sierra
 Point Comfort & Northern Railway
 Pontiac Logistics
 Porter County Community Foundation, Inc.
 Portland & Western Railroad, Inc.
 Positive Alternative Choices Today
 PPG Industries
 PPV, Inc.
 Prairie Industries, Inc. & Nu Pac, Inc.
 Precision Gear Inc.
 Precision Lumber Inc

Precision Machined Products Association
 Precision Metalforming Association
 Premier Computing, Inc.
 Principal Financial Group
 Procter & Gamble
 Progressive Foam Technologies, Inc.
 Project for Pride in Living
 Promass
 Propel Fuels
 Providence Advisors LLC
 Providence and Worcester Railroad Company
 Prudential Financial
 Puget Sound & Pacific Railroad
 PW Retail Foods, LLC
 QSC Management, Inc.
 QSR's of Texas
 Quality Chaser Company
 Quality Heat Treating, Inc.
 Quest Staffing Services
 R & B Wagner, Inc.
 R & J Investments of Eden, LLC
 R&B Enterprises
 R&D Credit Coalition
 R&K Foods of PA, LTD
 R. J. Nelson Enterprises
 R. Jeffrey & Associates, Inc.
 R-3 Energy LLC
 Radiant Steel Products Company
 RAEMAE, Inc. DBA McDonald's
 Rail Construction Equipment Co.
 Randstad
 Rardin Enterprises
 Raytheon Company
 RDI Marketing Services, Inc.
 Reciprocity Restaurant Group
 Recurrent Energy
 Red Birch Energy
 Red Bud Industries, Inc.
 Red Coats, Inc.
 Red River Valley & Western Railroad Company
 Red Robin Gourmet Burgers, Inc.
 Regal Petroleum Co
 Rekau & Rekau, Inc.
 Renewable Bio-fuels
 Renewable Energy Group
 Renquin Enterprises LLC
 Republic Services, Inc.
 Republic Wire

RESNET	Safe Air of Illinois, Inc.
Restaurant Associates of Cincinnati, Inc.	Sagebrush Steppe Regional Land Trust
Restaurant Management Corporation	Saginaw Bay Southern Railway Company
Retail Industry Leaders Association	Saile Song, Inc. dba McDonald's
Reward Wall Systems, Inc.	Salazar Restaurant Enterprises dba Sal's Mexican Restaurants
Reznick Group	Saled Food Service, Inc.
RHF Enterprises	Salt Lake Chamber
Rhodes Retail Services, Inc.	Salt Lake City Southern Railroad Company, Inc.
Rice Garden, Inc.	San Antonio Manufacturers Association
Riceboro Southern Railway, LLC	San Diego & Imperial Valley Railroad
Richards McDonald's	San Isabel Land Protection Trust
Rio Grande Pacific Corporation	San Joaquin Valley Railroad
Rippon Family Restaurants	San Luis & Rio Grande Railroad
Riverstone Senior Life Services	Sandberg Furniture Mfg. Co., Inc.
Riviera Beach Community Redevelopment Agency	Sanofi US
RIWW	Santa Cruz Big Trees & Pacific Railway
RJ Corman Railroad Group, LLC	Santa Fe Conservation Trust
RLC Enterprises, Inc.	Santa Fe Southern Railway
RMC Inc.	SAPP Restaurants Enterprises
RMG Direct Co.	Saratoga & North Creek Railway
RNR Foods, Inc.	Saratoga P.L.A.N.
Robans Enterprises LLC	SAS Institute Inc.
Rochester & Southern Railroad, Inc.	Savannah Port Terminal Railroad, Inc.
Rochester (NY) Area Community Foundation	Scenic Rivers Land Trust, Annapolis, Maryland
Rockdale, Sandow & Southern Railroad	Schwan's Shared Services, LLC
Rockford Specialties Company	Scott County Community Foundation
Rockland Trust	SDR Restaurants, Inc.
Rockwell Collins, Inc.	Sealed Air Corporation
Rodebrad Management Company, Inc.	Sebastico Regional Land Trust
Rosado Enterprises, Inc.	Secondary Materials and Recycled Textiles Association
Rosetta Stone Inc.	Securities Industry and Financial Markets Association
Roxbury Land Trust	Seedco Financial Services
Royal Engineered Composites	Self-Help
Royal Flush, LLC	Semiconductor Equipment and Materials International
Royal Plastic Mfg	Semiconductor Industry Association
RoyOMartin	Sensor Enterprises
Rubber City Arches, LLC	Sequoia Riverlands Trust
Ruby Tuesday	Serious Energy
Rudd Company, Inc.	Sertex of Longview, Inc.
Rural Enterprises of Oklahoma, Inc.	Shannon Ventures Inc.
Rynoman, Inc (Visiting Angels)	Shop & Save Market
S & S Kansas Corp.	Short Line Data Systems Inc.
S. C. Johnson & Son, Inc.	Shrimp King Restaurant
S. F. Management Co.	Shugart Enterprises
S.H.A.R.F.E, Inc.	Siegfried Enterprises, Inc.
Sabine River and Northern Railroad	Siemens Corporation
SAC (Sutton Area Community) Incorporated	
Sacramento Valley Railroad	

Silbrico Corporation
 Silicon Valley Leadership Group
 Silicon Valley Tax Directors Group
 Silver-Line Plastics Corp.
 Simm-Kee Inc.
 Simplure LLC
 Sioux Falls Area Community Foundation
 SISBRO Management, LLC
 Skagit Land Trust
 Sko-Die, Inc.
 SKR, Inc.
 SMB Restaurants, LLC
 Smitco Eateries, Inc.
 Smith Millwork, Inc.
 Smith NMTC Associates, LLC
 Smiths Group
 SMMA - The Motor & Motion Association
 SMS Columbia, LLC
 SMS Hospitality, LLC
 SMS Rail Lines
 Snyder's-Lance Inc.
 Society of Chemical Manufacturers and Affiliates
 Software Finance & Tax Executives Council
 Solar Energy Industries Association
 Solar Turbines Incorporated
 SolarUS Inc.
 Solathar Enterprises LLC
 Solazyme
 Soledad Enterprises, Inc.
 SolFocus, Inc.
 Somers Land Trust
 Somerset Tire Service
 Sonic Corp.
 Sonneborn
 South Buffalo Railway Company
 South Carolina Central Railroad
 South Carolina Hospitality Association
 South Coast Enterprises, LLC
 South Dakota Retailers Association
 South Kansas & Oklahoma Railroad
 South Milford Grain Company
 Southern Appalachian Highlands Conservancy
 Southern Food Service Management
 Special Products & Mfg., Inc.
 SPI: The Plastics Industry Trade Association
 Spice Energy Company
 Spire Solar, Inc.
 Sporting Goods Manufacturers Association

Sprague Energy Corp
 St. Jude Medical, Inc.
 St. Lawrence & Atlantic Railroad Company
 St. Lawrence Land Trust
 St. Maries River Railroad Company
 Stabile Management Corp.
 Stainless Tubular Products LLC
 Stalwart Business Advisors
 Standard Coffee
 Stanton McDonald's
 Starfire Lighting
 Start Pac
 State College Associates, LTD
 State Street Corporation
 Steelton and Highspire Railroad
 Stellar Solutions, Inc.
 Sterling Machine Co. Inc.
 Steuben County Industrial Development Agency
 Stifler Family Foundation
 Stillwater Central Railroad
 Stingley Management, Inc.
 Stockton Terminal and Eastern Railroad
 Stone Consulting, Inc.
 Stone Creek Enterprises, Inc.
 Storm Products, Inc.
 Strafford Rivers Conservancy, Inc.
 Strategic Development Solutions
 Strong Stock Farm
 Styro Products, Inc.
 Subway Development Corporation
 Sumpter Enterprises, Inc.
 Sun Healthcare Group, Inc.
 Sun Power Biodiesel
 Superior Hospitality Inc.
 Superior Metal Products Company, Inc.
 Superior Process Technologies
 Supply Dynamics LLC
 SuVolta Inc.
 Sweeteners Plus, Inc.
 Swenson's Drive-Ins
 Symantec Corporation
 Symmetricom, Inc.
 Synaptics Incorporated
 Synopsys, Inc.
 Systech Environmental Corporation
 T&K Restaurant Franchise, Group, Inc.
 T.J.H. Enterprises
 Taco Bell Franchisee Association

Tacoma Rail	The Golden M Company
TAD Metals	The Greater Kanawha Valley Foundation
Tall Timbers Research Station & Land Conservancy	The Industrial Authority of the City of Benson (Arizona)
Talleyrand Terminal Railroad Company, Inc.	The Integral Group
Tanway Enterprises, LP / dba McDonald's	The La Grange Plant Inc.
Task Force Tips, Inc.	The Land Conservancy of Hamilton County, Ohio
Taxpayers to Save the Paumonok Bioenclave, Inc.	The Land Trust for Tennessee
Tazewell & Peoria Railroad, Inc.	The Lee Company
TCB Management Compnay	The Luzerne Foundation
TCF Financial Corp.	The Mahoning Valley Railway Company
Tech Council of Maryland	The Philadelphia Belt Line Railroad Co.
TechAmerica	The Pittsburgh & Ohio Central Railroad Company
TechNet	The Ratner Companies
TELACU	The Real Estate Roundtable
Telecommunications Industry Association	The Reinvestment Fund, Inc.
Tenderloin Neighborhood Development Corporation	The RKA Petroleum Companies
Tennessee Hospitality Association	The S Corporation Association
Tennessee Soybean Promotion Board	The Schwan Food Company
Ter-Mar, Inc.	The ServiceMaster Company
Texas - New Mexico Railroad	The Sheet Metal and Air Conditioning Contractors National Association
Texas Instruments	The Shepherd Chemical Company
Texas Land Conservancy	The Shepherd Color Company
Texas Land Trust Council	The Skagit Community Foundation
Texas Northeastern Railroad	The State Chamber of Oklahoma
Texas Restaurant Association	The TemPositions Group
Texas Roadhouse, Inc.	The Timken Company
Texas Wings, Inc.	The Warren & Trumbull Railroad Company
The Aliquippa & Ohio River Railroad Co.	The Wendy's Company
The Associated General Contractors of America	The Youngstown Belt Railroad Company
The Ausbon Sargent Land Preservation Trust	Therma Foam/B&H Sales Associates
The Bailey Company	ThomEI Enterprises, Inc.
The Bank of New York Mellon	Thousand Islands Land Trust
The Bay Line Railroad, LLC	Three Notch Railroad
The Blanchard Company	Three Valley Conservation Trust
The Boeing Company	Thybar Corporation
The Coca-Cola Company	Timber Rock Railroad
The Colley Company	Timberland Power Company, LLC
The Columbia Foundation	Tish Staffing, LLC
The Columbus and Ohio River Rail Road Company	Titan Engineering
The Conservancy of Montgomery County (PA)	TMT Biofuels LLC
The Conservation Foundation, Naperville, IL	Toddamy, Inc.
The Cummins-Allison Corporation	Toledo Community Foundation
The Delmarva Dempseys Inc.	Toledo, Peoria & Western Railroad
The Dow Chemical Company	Tomahawk Railway
The Energy Cooperative Association of Pennsylvania	Trailmarker Associates
The English-Speaking Union of the United States	TransPak, Inc.
The Financial Services Roundtable	
The Garden City Western Railway Co.	

Transportation Costing Group
 Travois New Markets, LLC
 Treemore Ecology and Land Services, Inc.
 TREK Bicycle Corp
 TRG Customer Solutions
 Triangle Biofuels Industries, Inc.
 Trilogy Health Services
 Tri-State Transfer & Salvage, Inc.
 Triton Restaurants, Inc.
 Truck Renting and Leasing Association
 TrueBlue, Inc.
 Tucanos Brazilian Grill
 Tug Hill Tomorrow Land Trust
 Tupperware Brands Corporation
 Tuson Corporation
 TW Metals
 Twin Cities & Western Railroad Company
 Two Dog Night Design and Consulting
 Tyburn Railroad, LLC
 TyVe McDonald's
 U.S. Canola Association
 U.S. Chamber of Commerce
 U.S. Restaurants, Inc.
 UHS-Pruitt Corporation
 ULM Restaurants, LLC
 Ultra Green Services, LLC
 Unibar Maintenance Services
 United Fund Advisors
 United Performance Metals
 United Way Worldwide
 Universal Foam Products, LLC
 Universal Industries Inc
 Unum
 Upper Savannah Land Trust
 UrbanAmerica
 US Bancorp CDC
 Utah Manufacturers Association
 Utah Open Lands
 Utah Railway Company
 Utah Restaurant Association
 Valdosta Railway, LP
 Valentine & Company
 Valley Conservation Council
 Valley Metal Treating, Inc.
 VALU Home Centers, Inc.
 VAN Management, Inc.
 Vandalia Railroad Co.
 Variety Management Inc.

Vector Business Group, Corp.
 Ventura County Railroad Company
 Vermeer Corporation
 Vermont Community Foundation
 Vicksburg Southern Railroad
 Vincent Tanner McDonald's
 Virginia Biodiesel Refinery LLC
 Virginia Hospitality and Travel Association
 Virginia Railroad Association
 Visiting Angels
 W. Langley, Inc.
 Wabash Central Railroad Corporation
 Wabash Valley Community Foundation Inc.
 Waffle House, Inc.
 Waldheim Cemetery Co.
 Walgreens
 Wali Enterprises, LLC
 Wallowa Land Trust
 Walmart
 Waltco Foods, Inc.
 Warmel Management
 Warwick Conservancy
 Washington Biotechnology & Biomedical Association
 Washington Restaurant Association
 Washington State Office of Farmland Preservation
 Washington Technology Industry Association
 Waterfront Enterprises, Inc.
 Waterloo - Cedar Falls Board of Realtors
 Watt Stopper Inc.
 Waukehsa County Community Foundation
 WAWA Incorporated
 WBF Management, LLC
 We Clean Maintenance & Supply, Inc.
 Weeks Bay Foundation
 West Michigan Railroad Co.
 West Texas & Lubbock Railway
 West Virginia Hospitality & Travel Association
 West Virginia Manufacturers Association
 Western Dubuque Biodiesel
 Western Iowa Energy, LLC
 Western Kentucky Railway, LLC
 Western New York & Pennsylvania Railroad, LLC
 Westinghouse Electric Company
 Westwind, Inc.
 Whirlpool Corporation
 White Castle System, Inc.
 White Mountain Biodiesel LLC
 White Pine Electric Power, LLC

Wichita, Tillman & Jackson Railway Company
Wicki Ventures, LLC
Wilderness Hotel and Golf Resort, Inc.
Willamette & Pacific Railroad, Inc.
Willamette Valley Railway Company
Williams International
Williams McDonald's
Williams-Pyro, Inc.
Willistown Conservation Trust
Wilmington Terminal Railroad
Wilton Land Conservation Trust
Winchester and Western Railroad
Window and Door Manufacturers Association
Winergy Drive Systems Corporation
Wingage Ltd. dba Buffalo Wild Wings
Winona Community Foundation
Wiregrass Central Railroad
Wisconsin Restaurant Association
Wiseman, LLC
Wolfgang Puck Worldwide Inc.
Wood's Powr-Grip Co., Inc.
Work Opportunity Tax Credit Coalition
WorkTrain
Worsley Operating Corp.
WorthingtonJames Communications
Wright Management Inc., dba McDonald's
WW, Inc. McDonald's
WY40, Inc. dba McDonald's
Wyoming Lodging and Restaurant Association
Xilinx
Yadkin Valley Railroad
Yellowstone Valley Railroad
York College Foundation
York County Community Foundation
York Railway Company
Yoshama, Inc.
Youngstown & Austintown Railroad, Inc.
Yum! Brands, Inc.
Yunes McDonald's
Yunsheng USA
YWCA Brooklyn
Zimmer, Inc.