

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. | Advancer Local Development Corporation |
| A&E Management Inc. | Aerospace Industries Association |
| A&R Enterprises | AFC Enterprises |
| A. E. Boyce Co., Inc | Ag Processing Inc a Cooperative |
| A.O. Smith Corporation | Agilent Technologies, Inc. |
| AAON Coil Products, Inc. | Aiello's Restaurant |
| Aarsand & Company, Inc. | AIM, Inc. |
| Abbott Laboratories | Air Products and Chemicals, Inc. |
| Aberdeen Carolina & Western Railway | AK Steel Corporation |
| ABL Management Inc. | AKJ Industries, Inc. |
| ACCESS | AKT Business Services |
| ACCUS, FIA Inc. | Alabama & Florida Railway Co. |
| ACE Clearwater Enterprises | Alabama & Gulf Coast Railway |
| ACH Foam Technologies | Alabama & Tennessee River Railroad, LLC |
| Acme Industries, Inc. | Alabama Forest Resources Center |
| ACO Hardware, Inc. | Alabama Railroad Co. |
| Adams Tri-Cities Enterprises, Inc. | Alabama Southern Railroad |
| Addis & Reed Consulting, Inc. | Alabama Warrior Railway |
| Admiral Beverage Corporation | Alaska Growth Capital |
| Advanced Fluid Containment LLC | Alcoa Inc. |
| Advanced Fuel Solution, 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
 Burriss 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.
 CASA of Oregon
 Cascade & Columbia River Railroad
 Case New Holland Inc.
 Castle Brindle
 Caterpillar Inc.
 CATO Inc.
 CBIS Inc.
 CBIZ
 CCP & CO., INC.
 Cedar Rapids and Iowa City Railway Company
 Celgene Corporation
 Cellofoam North America Inc
 CEM-KAM, Inc.
 Center for Strategic Philanthropy and Civil Society,
 Duke University
 Central Arizona Land Trust
 Central California Traction Company
 Central Minnesota Community Foundation
 Central Montana Rail, Inc.
 Central New York Community Foundation
 Central Oregon & Pacific Railroad
 Central Railroad of Indiana
 Central Railroad of Indianapolis
 Centre County Farmland Trust
 Century Management LLC
 CFRA, LLC
 Challenge Fitness, Inc. - dba Farrell's Extreme
 Bodyshaping
 Chattahoochee Bay Railroad, Inc.
 Chattahoochee Industrial Railroad
 Chattooga & Chickamauga Railway Co.
 Chautauqua Cattaraugus Allegany Steuben Southern
 Tier Extension Railroad Authority
 Chautauqua Watershed Conservancy
 Chesapeake & Albemarle Railroad
 Chicago Rail Link, LLC
 Chicago South Shore & South Bend Railroad Co.
 Chicago Terminal Railroad
 Chicago, Ft. Wayne & Eastern Railroad
 Chicanos Por La Causa
 Chico Enterprises, Inc.
 Chrisman McDonald's
 Christian Foods, II, LLC
 Christina Renna Foundation Inc
 Cincinnati Southern Railway
 Citigroup
 Clark Management Enterprises
 Classic Metal Roofing Systems
 Clearinghouse CDFI
 Cleveland Commercial Railroad, LLC
 Clinton County (Ohio) Open Lands
 Clorica Management Corp.
 Cloverland Farms Dairy Inc.
 CLS MANAGEMENT, LLC
 CMC, LC/Cornett Management Company
 Coalfield MAC, LLC
 Coalition for Asian American Children and Families
 Coalition for Northeast Associations
 Coalition of Franchisee Associations
 Coastal Bend Community Foundation
 Coastal Enterprises, Inc.
 Coastal Restaurant Group
 COBCO Enterprises
 Cochran Enterprises
 Cognizant Technology Solutions
 COHO Distributing, LLC
 Collins Companies
 Colorado Restaurant Association
 Colors Inc.
 Columbia Associates
 Columbus and Greenville Railway Company
 Columbus McKinnon Corporation
 Commonwealth Railway Inc.
 Communities Foundation of Texas
 Community Foundation for Monterey County
 Community Foundation for Palm Beach and Martin
 Counties
 Community Foundation for the CSRA
 Community Foundation of Central Florida
 Community Foundation of Central Illinois
 Community Foundation of Collier County
 Community Foundation of Grant Co., IN, Inc.
 Community Foundation of Greater Des Moines
 Community Foundation of Greater Dubuque
 Community Foundation of Greater Flint
 Community Foundation of Harford County
 Community Foundation of Lorain County
 Community Foundation of Northeast Alabama
 Community Foundation of South Jersey
 Community Foundation of the Quincy Area
 Community Fuels
 Community Health Action of Staten Island
 Community Reinvestment Fund, USA
 Community Ventures Corporation
 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
 EIO & Company, LLC
 Elan Technology, inc.
 Electric Drive Transportation Association
 Electroimpact, Inc
 Elevance Renewable Sciences
 Eli Lilly and Company
 Elite Manufacturing Technologies, Inc.
 Elite Protective Services, LLC
 Elkhart & Western Railroad Co.
 eLynx
 Energy Pros LLC
 energy synthesis inc.
 English, Inc.
 Entergy Corporation
 Enterprise Community Partners
 Environmental Operating Solutions, Inc
 EPS Molders Association
 Equilar
 Equipment Leasing and Finance Association
 Escanaba & Lake Superior Railroad
 Evanston Community Foundation, Evanston Illinois
 F D Muncy Corporation
 F&D Huebener LLC
 F&F Automotive, Inc.
 Farm & Natural Lands Trust of York County
 Farm Equipment Manufacturers Association
 Farmrail System, Inc.
 Fast Food Consultants, Inc.
 Fastrac Markets, LLC
 Feeding America
 Fiber to the Home Council, North America
 Fifth Group Restaurants
 Finance Fund
 Financial Executives International
 Financial Freedom Management, LLC
 Finger Lakes Railway
 Firestone Building Products LLC
 First Coast Railroad Inc.
 Flathead Land Trust
 Florida East Coast Railway, L.L.C.
 Florida Restaurant and Lodging Association
 FMI-EPS, LLC
 FONIA International
 Food Donation Connection, LLC
 FoodKing Supermarkets
 Foothills Conservancy of North Carolina
 Ford Motor Company
 Fordyce and Princeton R.R. Co.
 Forever Forests, LLC
 Fort Smith Railroad Co.
 Forum Personnel, Inc.
 FPL Food LLC
 Franchise Management Advisory Council
 Franco Management, Inc.
 Freescale Semiconductor, Inc.
 Friends of Hopewell Valley Open Space
 Friends of Lower Muskingum River
 Friends of Pheasant Branch Conservancy, Inc
 Frost Management
 Fulton County Railway, LLC
 Furr, Inc.
 Futura Industries
 G&M Food Corporation
 Galveston Railroad, LP
 Garjo Inc.
 Garnett Consulting Group
 Gatti & Young, LLC dba McDonald's
 GDM Management, Inc.
 General Electric
 General Equipment Company
 Genesee & Wyoming Railroad Company
 Genesee Valley Conservancy, Inc.
 Genesis HealthCare
 Gen-Probe Incorporated
 Genworth
 Georgia & Florida Railway, Inc.
 Georgia Agricultural Land Trust
 Georgia Central Railway, LP
 Georgia Restaurant Association
 Georgia Southern Railway Co.
 Georgia Southwestern Railroad, Inc.
 Georgia Woodlands Railroad, LLC
 Gettysburg Northern Railroad Co.
 GFP Enterprise, LP
 GGG Management Corp.
 Gill Properties
 GLOBALFOUNDRIES
 Glubiak Law Office
 GN Restaurant Group, Inc.
 Gold Arch Enterprises, Inc.
 Golden Arch Associates, LP
 Golden Arch Management, Inc.
 Golden Dreams Management Inc.
 Golden Isles Terminal Railroad, Inc.
 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
INDA, 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
 Intellectual Ventures
 International Council of Shopping Centers
 International Franchise Association
 International Game Technology
 International Pizza Hut Franchise Holders Association
 International Speedway Corporation
 Intersil Corporation
 Invest Detroit
 Investment Company Institute
 Iowa Northern Railway Company
 Iowa Pacific Holdings
 Iowa Renewable Fuels Association
 Iowa Restaurant Association
 Iowa Soybean Association
 IPC -- Association Connecting Electronics Industries
 Ira, Inc.
 Iron Hill Brewery & Restaurant
 Iron Point McDonald's
 Ironhorse Resources, Inc.
 ISON Mangement Inc..
 Iten Industries, Inc.
 J & J's Gourmet, Cafe & Catering
 J Family Corporation
 J&L Services
 J. Henderson Co. LLC / McDonald's
 J.E.S. Personnel Consultants Inc.
 J.F.R. Enterprises
 J.H.A. Management
 J.R. Peters, Inc.
 JAM Enterprises of Missouri
 James Machine Works
 Jatrodiesel
 JCF's Restaurants
 JCIA Enterprises, LLC
 JDCS Enterprises
 JDK Enterprises
 JDKD Enterprise, LP
 Jefferson County Farmland Protection Board
 Jefferson Land Trust
 JELD-WEN, Inc.
 JLO Inc.
 JMILL Enterprises, dba Visiting Angels
 Johnny Tart Enterprises, Inc.
 Johnson and Johnson
 Johnson McDonald's
 Johnstone Foods, Inc.
 Jomartt Enterprises, LP
 Joseph E. Montoya and Associates, Inc.
 JPMorgan Chase & Co.
 J-RAY, Inc.
 JRL Management, Inc.
 Julian S. Garza DBA McDonald's
 Jurisch Inc.
 K Road Power
 KADA Partnership
 Kadina Corporation
 KAKAR, Inc.
 Kalahari Resorts - WI & OH
 Kansas & Oklahoma Railroad
 Kansas Restaurant & Hospitality Association
 Kansas Soybean Association
 Karnick, Inc.
 Karr Burger King
 Kashaco Inc.
 Kassity Management Group, Inc.
 Kaw River Railroad
 Kelly Services, Inc.
 Kendallville Terminal Railway Co.
 Kendi, LLC
 Kentucky Highlands Development Corporation
 Kentucky Restaurant Association
 Keokuk Junction Railway Co.
 Keoni Movement Arts
 Kestral Financial, LLC
 Kettle Falls International Railway, LLC
 Kiamichi Railroad Company
 King Franchises, Inc.
 Kinney Land Co. LLC
 KleenMark
 Klein Tools, Inc.
 KMC Management/McDonald's
 KNA Enterprises, LP
 Knightsbridge Biofuels LLC
 Kodak
 Kosek, Inc.
 Kovio
 Kramer McDonald's
 KRMH Food & Hunger Project, Inc.
 KTL McDonald's LLC
 KWT Railway, Inc.
 Kyle Railroad
 Kyle, 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. Fontaine 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 Franchisee 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
 Restaurant Associates of Cincinnati, Inc.
 Restaurant Management Corporation
 Retail Industry Leaders Association
 Reward Wall Systems, Inc.
 Reznick Group
 RHF Enterprises
 Rhodes Retail Services, Inc.
 Rice Garden, Inc.
 Riceboro Southern Railway, LLC
 Richards McDonald's
 Rio Grande Pacific Corporation
 Rippon Family Restaurants
 Riverstone Senior Life Services
 Riviera Beach Community Redevelopment Agency
 RIWW
 RJ Corman Railroad Group, LLC
 RLC Enterprises, Inc.
 RMC Inc.
 RMG Direct Co.
 RNR Foods, Inc.
 Robans Enterprises LLC
 Rochester & Southern Railroad, Inc.
 Rochester (NY) Area Community Foundation
 Rockdale, Sandow & Southern Railroad
 Rockford Specialties Company
 Rockland Trust
 Rockwell Collins, Inc.
 Rodebrad Management Company, Inc.
 Rosado Enterprises, Inc.
 Rosetta Stone Inc.
 Roxbury Land Trust
 Royal Engineered Composites
 Royal Flush, LLC
 Royal Plastic Mfg
 RoyOMartin
 Rubber City Arches, LLC
 Ruby Tuesday
 Rudd Company, Inc.
 Rural Enterprises of Oklahoma, Inc.
 Rynoman, Inc (Visiting Angels)
 S & S Kansas Corp.
 S. C. Johnson & Son, Inc.
 S. F. Management Co.
 S.H.A.R.F.E, Inc.
 Sabine River and Northern Railroad
 SAC (Sutton Area Community) Incorporated
 Sacramento Valley Railroad
 Safe Air of Illinois, Inc.
 Sagebrush Steppe Regional Land Trust
 Saginaw Bay Southern Railway Company
 Saile Song, Inc. dba McDonald's
 Salazar Restaurant Enterprises dba Sal's Mexican
 Restaurants
 Saled Food Service, Inc.
 Salt Lake Chamber
 Salt Lake City Southern Railroad Company, Inc.
 San Antonio Manufacturers Association
 San Diego & Imperial Valley Railroad
 San Isabel Land Protection Trust
 San Joaquin Valley Railroad
 San Luis & Rio Grande Railroad
 Sandberg Furniture Mfg. Co., Inc.
 Sanofi US
 Santa Cruz Big Trees & Pacific Railway
 Santa Fe Conservation Trust
 Santa Fe Southern Railway
 SAPP Restaurants Enterprises
 Saratoga & North Creek Railway
 Saratoga P.L.A.N.
 SAS Institute Inc.
 Savannah Port Terminal Railroad, Inc.
 Scenic Rivers Land Trust, Annapolis, Maryland
 Schwan's Shared Services, LLC
 Scott County Community Foundation
 SDR Restaurants, Inc.
 Sealed Air Corporation
 Seabasticook Regional Land Trust
 Secondary Materials and Recycled Textiles
 Association
 Securities Industry and Financial Markets Association
 Seedco Financial Services
 Self-Help
 Semiconductor Equipment and Materials International
 Semiconductor Industry Association
 Sensor Enterprises
 Sequoia Riverlands Trust
 Serious Energy
 Sertex of Longview, Inc.
 Shannon Ventures Inc.
 Shop & Save Market
 Short Line Data Systems Inc.
 Shrimp King Restaurant
 Shugart Enterprises
 Siegfried Enterprises, Inc.
 Siemens Corporation

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

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.