



Jay Timmons
Executive Vice President

February 10, 2009

U.S. Senate
Washington, DC 20510

Dear Senator:

The National Association of Manufacturers (NAM), the nation's largest industrial trade association representing small and large manufacturers in every industrial sector and in all 50 states, urges you to support key pro-manufacturing provisions in H.R. 1, the American Recovery and Reinvestment Act.

NAM members believe a balanced tax and investment package designed to help job providers and the people who depend on them will go a long way to spur economic revitalization. Legislation that combines timely, targeted tax incentives and increased investment in areas critical to our competitiveness will help get our nation's economy back on track and ensure job creation and sustainable economic growth.

To this end, we strongly support a number of provisions in the Senate version of H.R. 1 that will have a positive and immediate impact on our economy, including:

- Net Operating Loss (NOL) relief, which would provide an infusion of cash for struggling companies of all sizes;
- Enhanced expensing and bonus depreciation;
- AMT and R&D Credit monetization to help struggling companies make investments;
- Energy efficiency tax incentives and investments in energy resources;
- Funding for transportation infrastructure projects;
- Funding and incentives for expanded broadband deployment and basic R&D;
- Funding for health information technology (Health IT);
- Funding for key job training programs;
- An enhanced temporary home buyer tax credit;
- Tax relief for cancellation of indebtedness income; and
- Incentives for new car buyers.

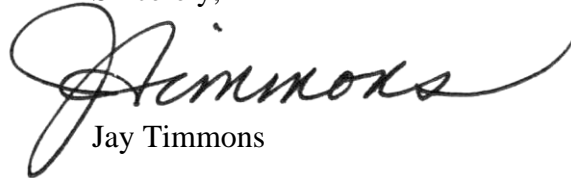
The NAM stands ready to work with you and your colleagues in the House of Representatives to further improve the legislation. Nevertheless, we believe it warrants your support in its current form.

Manufacturing Makes America Strong

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The NAM's Key Vote Advisory Committee has indicated that votes on H.R. 1, including potential procedural motions, may be considered for designation as Key Manufacturing Votes in the 111th Congress. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Timmons", with a large, stylized initial "T".

Jay Timmons

JT/tl