

**Jay Timmons**

*Executive Vice President*

December 2, 2010

U.S. House of Representatives  
Washington, DC 20515

Dear Representatives:

The National Association of Manufacturers (NAM), the largest manufacturing association in the United States, urges you to oppose H.R. 4853, the Middle Class Tax Relief Act of 2010.

Tax relief enacted in 2001 and 2003, which repealed the estate tax and lowered both individual tax rates and tax rates on investment income, helped spur economic growth. Now, however, absent immediate congressional action, these lower rates will expire, resulting in a top income tax rate of nearly 40 percent, a 164 percent increase in the dividend tax and the return of a 55 percent estate tax on family-held companies.

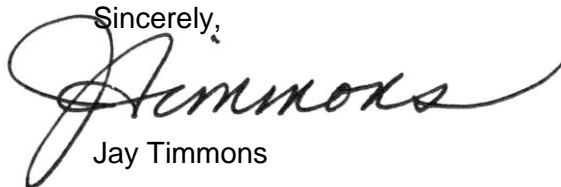
Manufacturers strongly support extending the 2001 and 2003 tax relief for all taxpayers. Over 70 percent of American manufacturers file as S-corporations or some other pass-thru entity and will be significantly impacted by these higher rates. According to the non-partisan Congressional Budget Office, fully extending the 2001 and 2003 tax cuts would add between 600,000 and 1.4 million jobs in 2011 and between 900,000 and 2.7 million jobs in 2012.

We urge Congress to reject this legislation and move toward extending all of the current tax rates.

The NAM's Key Vote Advisory Committee has indicated that votes on H.R. 4853, including potential procedural motions, merit consideration for designation as Key Manufacturing Votes in the 111th Congress.

Thank you for your consideration.

Sincerely,



Jay Timmons

Key Manufacturing Vote