

April 29, 2019

The Honorable Nancy Pelosi
Speaker of the House
U.S. House of Representatives
Washington, DC 20515

The Honorable Mitch McConnell
Senate Majority Leader
U.S. Senate
Washington, DC 20510

The Honorable Kevin McCarthy
House Minority Leader
U.S. House of Representatives
Washington, DC 20515

The Honorable Chuck Schumer
Senate Minority Leader
U.S. Senate
Washington, DC 20510

Dear Speaker Pelosi, Majority Leader McConnell, Minority Leader McCarthy, and Minority Leader Schumer:

The undersigned organizations and companies urge all House and Senate members to cosponsor the Restoring Investment in Improvements Act (H.R. 1869 / S. 803) – bipartisan, bicameral legislation that promotes investment in local businesses, job creation, and other important economic and community benefits. Consistent with years of bipartisan efforts to encourage such activity, the bill returns qualified improvement property or “QIP” (generally, improvements to the interior of existing nonresidential buildings) to a 15-year depreciation recovery period and restores its eligibility for accelerated bonus depreciation.

Due to an unintentional drafting error, QIP was inadvertently deleted from the Internal Revenue Code’s list of 15-year depreciation categories, and thus defaulted to a Modified Accelerated Cost Recovery System (“MACRS”) recovery period of 39 years. As a result, under current law, QIP also is ineligible for bonus depreciation. Thirty-nine years is far longer than the actual useful life of QIP. Further, the cash flow and tax exposure ramifications of the erroneous tax treatment of QIP are significant, particularly for small business owners and franchisees.

To put it into perspective, in 2018, instead of being able to write off 100 percent of QIP investments under current law’s accelerated bonus depreciation provisions or roughly 47 percent under the bipartisan PATH Act of 2015 (when 40 percent bonus depreciation would have applied to all QIP, and restaurant, retail and leasehold properties would have had a 15-year recovery period), businesses were only able to write off *2.5 percent* last year and must depreciate the remainder over the next *38 years*.

Notably, current law was scored as if the QIP mistake were not made (i.e., as if it retained its 15-year recovery period established in the PATH Act). Therefore, there is ***no budget impact to restore QIP depreciation to 15 years.***¹

¹ A related mistake left QIP with a 40-year Alternative Depreciation System (“ADS”) recovery period, rather than 20 years. The Restoring Investment in Improvements Act also would correct that mistake (again, without any budget impact).

There are many compelling reasons, in addition to the “zero” cost, for Congress to act as quickly as possible to address this problem. Current law is slowing investments in QIP and commercial renovation projects—the opposite of lawmakers’ longstanding goal to *grow* such investments and fuel related economic activity. Not surprisingly, it is causing numerous negative ripple effects for individuals and businesses, including on job creation, sales of QIP products and building supplies, property values, building occupancy and rental income, cost-saving energy efficiency gains, and even on fire safety. Specific examples of such consequences include, among others:

- Significant cash flow disruptions for businesses—especially small businesses and franchisees (who are often obligated to remodel on a particular schedule)—that have already planned and committed to substantial renovation projects, which may result in these businesses having to make trade-offs in other areas such as hiring and employee pay/benefits;
- Businesses refraining from purchasing or leasing vacant stores or other leasehold spaces that require improvements, which means foregoing *permanent jobs* that would be generated with new businesses moving in and other benefits of revitalizing our communities;
- Loss of construction jobs associated with commercial renovation projects;
- Delays in store and restaurant remodeling projects and, by extension, negative impact on these businesses’ ability to attract customers and compete with newer market entrants (notably, in addition to speeding up modernization and improvements, correcting the law will assist building owners in updating their fire protection systems and installing automatic fire sprinkler systems);
- Hampering of building owners’ ability to offer “improvement dollars” in their lease terms to retain existing commercial tenants or attract new tenants;
- Declining sales for QIP product suppliers (e.g., lighting, HVAC equipment, lumber and building supplies, etc.), including high-quality products supplied or manufactured in the U.S.; and
- Less investment in energy-efficient QIP products, which reduce energy consumption and save businesses substantial operating costs in the long-term (as much as 50 to 90 percent through upgraded lighting and controls alone, and significant savings from HVAC upgrades).

Every day the mistake in current law persists means foregoing significant investment in QIP and a loss of related economic activity and other benefits to our communities. Restoring QIP’s 15-year depreciation period is a top priority for each of us. We respectfully request that members cosponsor the bipartisan Restoring Investment in Improvements Act (H.R. 1869 / S. 803) to support our workers, businesses and industries that are being negatively impacted with respect to commercial improvements and QIP investments.

Thank you for your continued support of American families and businesses. We look forward to working with you to ensure passage of this important legislation as soon as possible.

Sincerely,

Businesses & State/Local Associations:

A & R Super Markets, Inc., Calera, AL
A&J Select Market, Stevenson, WA
Abercrombie & Fitch Co., New Albany, OH
Acuity Brands, Inc., Atlanta, GA
Adam's IGA, Thomaston, CT
Adams Foods IGA, Cleveland, GA
Adrien's Supermarket, Lafayette, LA
Advance Auto Parts, Raleigh, NC
Agribusiness Association of Kentucky
Ahold Delhaize USA, Quincy, MA
Akins Foods, Inc., Quincy, WA
Akins Foods, Inc., Quincy, WA
Alabama Grocers Association, Vestavia Hills, AL
Alabama Holley Farm IGA, Basom, NY
Alabama Restaurant & Hospitality Alliance
Alabama Retail Association
Alaska Cabaret, Hotel, Restaurant & Retailers Association
Albright's One Stop, Corunna, IN
Allen's IGA, Morehead, KY
Allendale IGA, Allendale, SC
Alliance Data, Plano, TX and Columbus, OH
Alliance of Wisconsin Retailers
Alligator IGA, McBee, SC
Alward's Market Express, Hale, MI
Amagansett IGA Super Saver, Amagansett, NY
American Eagle Outfitters, Pittsburgh, PA
Andy's IGA Foodliner, Houlton, ME
Anna Market Everyday IGA, Anna, OH
Appleseed IGA, Arlington, OH
Archie's IGA, St. Maries, ID
Arizona Restaurant Association
Arizona Retailers Association
Arkansas Hospitality Association
Armata's IGA, Longmeadow, MA
Art Deco Supermarket, Miami Beach, FL
Arthur IGA, Arthur, IL
Ascena Retail Group, Inc., Mahwah, NJ
Ashville IGA, Ashville, OH
Associated Grocers of New England, Pembroke, NH
Athens IGA, Athens, WI
Aurora IGA Fresh Market, Aurora, IN
Aurora Mall, Aurora, NE
B. Green & Co., Inc., Baltimore, MD
Bailey's General Store IGA, Sanibel, FL
Bailey's IGA, Rochester, WA
Baker's Management, Inc., Newcomerstown, OH
Balls Food Stores, Kansas City, KS
Baltimore IGA Express, Baltimore, OH
Barnwell IGA, Barnwell, SC
Beall's Inc., Bradenton, FL
Bell IGA, Bell, FL
Bell's IGA, Calais, ME
Bell's Market, Philadelphia, PA
Bellwood Hometown Market IGA, Bellwood, PA
Berridge IGA, Nickerson, KS
Best Buy Co., Inc., Richfield, MN
Best Buy Market, Hanford, CA
Betty's Country Store, Helen, GA
Big "D" Food and Liquor, Clinton, IL
Big Al's Market Express, Wheatland, CA
Big Lots, Columbus, OH
Big T IGA, Big Timber, MT
Bill's IGA, Hawesville, KY
Bishops Market IGA, Whitehouse Station, NJ
Blackford Foods, Fishers, IN
Blackledge Furniture, Corvallis, OR
Blanton's IGA, Packwood, WA
Bloomfield IGA, Pittsburgh, PA
Blue Marlin IGA, South Padre Island, TX
Blue Parkway Sunfresh, Kansas City, MO

Blue Ridge Grocery, Nellysford, VA
 Bob and Jeff's IGA Supermarket, Thomasville, GA
 Bob's IGA Store, Munising, MI
 Bob's Supersaver, Gardner, KS
 Boiceville Market IGA, Boiceville, NY
 Boonville Sav U Mor IGA, Boonville, IN
 Borowiak's IGA, Mt. Vernon, IL
 Boulineau's Foods Plus IGA, North Myrtle Beach, SC
 Boyer's Food Markets, Orwigsburg, PA
 Brackett's Market IGA, Bath, ME
 Braido Foods-Oberlin IGA, Oberlin, OH
 Brea Bead Works, Brea, CA
 Breaux Mart Supermarkets, Metairie, LA
 Bright Market IGA, Lawrenceburg, IN
 Brigido's Fresh Market, Pascoag, RI
 Brinker International, Dallas, TX
 Broadus IGA & Pharmacy, Broadus, MT
 Brookdale/Newark ShopRite, Bloomfield, NJ
 Bryn Mar IGA, Yonkers, NY
 Bryson City IGA, Bryson City, NC
 Buddies Groceries IGA, Oakland, ME
 Buddy's IGA, Oakdale, LA
 Buffalo Shoals IGA, Newton, NC
 Buntings Cedar IGA, Cedar, MI
 Burkholder's Country Market IGA, Spring Mills, PA
 Busch's Inc., Ann Arbor, MI
 Busch's Inc., Ann Arbor, MI
 The Butcher & The Farmer Marketplace IGA, Buckeye, AZ
 C&J Management Thriftway Stores, Kansas City, KS
 C&S Wholesale Grocers, Inc., Keene, NH
 Cal Mart IGA, Calistoga, CA
 Caldwell Food Center, Caldwell, OH
 Caldwell Marathon, Caldwell, OH
 Caldwell Save-A- Lot, Caldwell, OH
 California Fresh Market, Pismo Beach, CA
 California Restaurant Association
 California Retailers Association
 Callaway Market, Callaway, NE
 Campbell's Foodland, LLC, Zanesville, OH
 Caplan's Inc., Alexandria, LA
 Capri IGA Foodliner, Greenville, IL
 Carlie C's, Raleigh, NC
 Carltons, Rehoboth Beach, DE
 Carlyle IGA, Carlyle, IL
 CarMax, Richmond, VA
 Carnation Market IGA, Carnation, WA
 Carroll's IGA, Stedman, NC
 Casel's Marketplace IGA, Margate City, NJ
 Casey's IGA, Hindman, KY
 Cashesaver IGA, Lake Worth, TX
 Cedar Lodge IGA, Thomasville, NC
 Cedar Village IGA, Winlock, WA
 Central Supermarket, Miami Gardens, FL
 Chaumont IGA Express, Chaumont, NY
 Cheesecake Factory Incorporated, Calabasas, CA
 Chelan Market, Chelan, WA
 Church's Chicken, Atlanta, GA
 City Market IGA, West Palm, FL
 Clark's Market, Aspen, CO
 Clark's Quality Foods, Londonderry, VT
 Clay City IGA, Clay City, KY
 Clay Foods IGA, Clay, WV
 Clermont IGA, Clermont, GA
 Clinton Foods IGA, Clinton, WI
 Clinton IGA, Clinton, IL
 Colerain IGA, Colerain, OH
 Colligas Family Markets, LP/ShopRite, Philadelphia, PA
 Collins Family Markets Inc., Philadelphia, PA
 Colorado Restaurant Association
 Columbiana Foods Inc., Youngstown, OH
 Columbus IGA Plus, Columbus, MT
 Community Foods Market, Oakland, CA
 Complete Kentucky, Frankfort, KY
 Connecticut Food Association, West Hartford, CT
 Connecticut Restaurant Association
 Connersville IGA, Connersville, IN

Connie & V. Cross Jewelers, Bossier City, LA
 Cook's Oakland Park IGA, Columbus, OH
 Copper Valley IGA, Glennallen, AK
 Corley's Grocery, Greenwood, SC
 Cornerstone, Mullens, WV
 Cosentino's Food Stores, Kansas City, MO
 Costco Wholesale Corporation, Issaquah, WA
 Country Foods IGA, Kenai, AK
 The Country Store IGA, Seth, WV
 Cowen IGA, LLC, Cowen, WV
 Craigsville IGA, Craigsville, VA
 Cranbury Market IGA, Norwalk, CT
 Crimson Cup Coffee & Tea, Columbus, OH
 Crook's Inc., Senoia, GA
 Crop's Fresh Market, Downingtown, PA
 Cubby's Marketplace, Talkeetna, AK
 Cuellar LLC, Passaic, NJ
 D & R Market IGA, Logansport, IN
 Dannemiller Diversified Companies, Inc.,
 Canton, OH
 Darden, Inc., Orlando, FL
 Darrington IGA, Darrington, WA
 Dave's Marketplace, Smithfield, RI
 David's Bridal, Conshohocken, PA
 Davis Food & Drug, Vernal, UT
 Davis IGA, Kent, CT
 Decker's Food Center, Newcastle, WY
 Del Sol, Yuma, AZ
 Delaware North, Buffalo, NY
 Delaware Restaurant Association
 Delhi Liberty Market, Delhi, CA
 Denny's Inc., Spartanburg, SC
 Derby Village Store, Derby, VT
 Designer Brands Inc., Columbus, OH
 Diakon Logistics, Warrenton, VA
 Dill's Food City IGA, Royston, GA
 Dillard's Inc., Little Rock, AR
 Dillonvale IGA, Cincinnati, OH
 DiOrio's Supermarket IGA, Old Forge, NY
 Dissmore's IGA, Pullman, WA
 Dixie Dandy Fresh Market IGA, Bainbridge,
 GA
 DoMat's Inc., Benson, MN
 Don's Quality Market, Inc., Seymour, WI
 Doscher's IGA, Charleston, SC
 Drennon's IGA Express, IVA, SC
 Drust Markets, L.L.C., Wallingford, CT
 Dublin IGA Market, Dublin, PA
 Dunkin' Brands, Inc., Canton, MA
 E.C. Porter IGA, London, KY
 East Center IGA Market, Wallingford, CT
 ECI Stores, Leominster, MA
 Economizer IGA, Dover, FL
 Ed's IGA, Rib Lake, WI
 Edgar IGA Food Center, Edgar, WI
 Edwards IGA, Rockingham, NC
 Egolf's IGA, Churubusco, IN
 Eikenberry's IGA Foodliner, Greenville, OH
 El Rancho Market IGA, Phoenix, AZ
 El Rancho Marketplace, Solvang, CA
 Eldens Fresh Foods, Alexandria, MN
 Elgin IGA, Elgin, SC
 Elkton One Stop IGA Express, Elkton, MI
 Elmer IGA, Inc., Elmer, NJ
 Elsberry IGA Supermarket, Elsberry, MO
 Emlenton IGA, Emlenton, PA
 Everett IGA Foodliner, Everett, PA
 Evergreen IGA, Greenville, CA
 Evergreen Market, Greenville, CA
 Everyday IGA, Great Falls, MT
 Express, Inc., Columbus, OH
 Fairmount IGA, Fairmount, GA
 FairplayFoods Inc., Chicago, IL
 Fairvalue, Granite Falls, NC
 Fairway Market IGA, Skagway, AK
 Family Center IGA, Port Aransas, TX
 Farmers IGA Foodliner, Opp, AL
 Fausto's Food Palace, Key West, FL
 Fausto's Food Palace, LLC, Key West, FL
 Felicity IGA, Felicity, OH
 Ferri Supermarket, Murrysville, PA
 Fircrest Market IGA, Sebastopol, CA
 Fischer's IGA Everyday, Randle, WA

Fishers Island IGA Supermarket, Fishers Island, NY
 Fitchs IGA, Wilmore, KY
 Fitzgerald's Foods IGA, Simsbury, CT
 FiveStar Supermarkets, Norwich, CT
 Florida Restaurant & Lodging Association
 Florida Retail Federation
 Foley's Family Market IGA, Hamilton, NJ
 Food Basket IGA, Bayville, NY
 Food Bazaar International IGA, Deerfield, FL
 Food Cellar & Company Market, Long Island City, NY
 Food Giant, Gardendale, AL
 Food Parade, Inc., Plainview, NY
 Food Ranch IGA, Inglis, FL
 Food Town IGA, Arizona City, AZ
 Food Towne of North Chili, North Chili, NY
 Food World IGA, Bloomingdale, NJ
 Food World IGA, Kevil, KY
 Foodland IGA, Juneau, AK
 Foodland, Chula Vista, CA
 Foods Etc. IGA, Clearlake, CA
 FoodSmart, Chicago, IL
 Foothills IGA Market, Marble Hill, GA
 Forks Outfitters, Forks, WA
 Forward Country Corners IGA Express, Midland, MI
 Fowler IGA Foodliner, Fowler, IN
 Frederick IGA, Carey, OH
 Freeway 147, Mandan, ND
 Fremin's Food and Furniture Inc., New Iberia, LA
 Frenchtown Market IGA, Frenchtown, NJ
 Fresh Foods IGA, Lumberton, NC
 Frobose IGA Market, Pemberville, OH
 Fruchey Family Market IGA, Beaverton, MI
 Fuller's Market IGA, West Gardiner, ME
 Future Foods IGA, Mechanic Falls, ME
 Gabriel's Scotia Foods IGA, Scotia, NY
 Garafalo Markets LLC, Milford, CT
 Garrett's IGA Supermarket, Rio Rico, AZ
 Gary & Leo's Fresh Foods, Conrad, MT
 Gary's Food Town Inc., Laurel, NE
 Gateway IGA, Rockwood, TN
 Gavin's IGA, Eastover, NC
 GE Foodland, Inc., Carrollton, TX
 Geissler's IGA, Agawam, MA
 General Food Store IGA, Elloree, SC
 Georges Market at Dresherstown, Dresher, PA
 Georgia Restaurant Association
 Georgia Retail Federation
 Glass Gardens Inc., Rochelle Park, NJ
 Gnazzo's IGA, Plainville, CT
 Godwin's IGA, Rose Hill, NC
 Goggin's IGA, Randolph, ME
 Gong Ventures Inc., Sanger, CA
 Grabeel's IGA, Pennington Gap, VA
 Granite Falls IGA, Granite Falls, WA
 Grant's Supermarket, Smithers, WV
 Gray's Foods, Rockford, IL
 Great Falls IGA, Great Falls, SC
 Greene's IGA Supermarket, Sneedville, TN
 Greenup IGA, Greenup, IL
 Griffin's IGA, Longs, SC
 Grimm's Central Market IGA, Middleburg, PA
 Groceryland, New Lebanon, OH
 Gulfside IGA Plus, Carrabelle, FL
 H & G IGA Express, Sycamore, OH
 Hagerstown Food Mart IGA, Hagerstown, IN
 Handy Foods IGA, Ottawa, IL
 Hansen's, Black River Falls, WI
 Harbor Beach Market IGA Express, Harbor Beach, MI
 Harbor Market IGA Express, Sackets Harbor, NY
 Harbor Springs Market IGA, Harbor Springs, MI
 Harmons, Salt Lake City, UT
 Harmony IGA, Harmony, MN
 Harold's IGA, Sylva, NC
 Harris IGA, Bunnell, FL
 Harry's Supermarket IGA, Pittsfield, MA
 Hartsville IGA Foodstore, Hartsville, SC
 Hartzell's IGA, Warren, IL

Harvest Market, Mendocino, CA
 Hawaii Food Industry Association, Honolulu, HI
 Hawaii Restaurant Association
 Headland IGA Foodliner, Mentor, OH
 Heber IGA Express, Heber, AZ
 Hebron Central Market, Hebron, NE
 Helenwood Foods IGA, Helenwood, TN
 Henderson's IGA, Valentine, NE
 Heritage IGA, Tiffin, OH
 Hewitt IGA, Hewitt, TX
 Heyworth IGA, Heyworth, IL
 Hi Nabor Supermarkets, LLC, Baton Rouge, LA
 Hickmans IGA, Perry, MO
 Highland Park Market of Coventry, Coventry, CT
 Highland Park Market, Manchester, CT
 Hiland Dairy Foods, Omaha, NE
 Hillsdale Market IGA, Hillsdale, NY
 Hillside IGA Foodliner, Fort Fairfield, ME
 Hobby Lobby Stores, Inc., Oklahoma City, OK
 Hogue's IGA, Bellevue, OH
 Holt's Food Center IGA, Bean Station, TN
 The Home Depot, Atlanta, GA
 Homestead Meat Market, New Lothrop, MI
 Hometown Family Foods, Gilman, IL
 Hometown Foods IGA, McCaysville, GA
 Hometown Markets, Centerburg, OH
 Hometown Proud IGA, Cleveland, NC
 Honey's IGA, Vale, NC
 Hood Canal Grocery, Hoodspout, WA
 HospitalityMaine
 Howsers Supermarket IGA, Haines, AK
 Hudson-Silver Agency, Inc., Shreveport, LA
 Huffman's Market, Columbus, OH
 Hunter IGA Express, Franklin, OH
 Hurley's Fresh Market IGA, Dushore, PA
 Idaho Lodging & Restaurant Association
 Idaho Retailers Association
 Ideal Enterprises, Inc., Superior, NE
 Idyllwild Village Market, Idyllwild, CA
 IGA Food Cache, Delta Junction, AK
 IGA Food Center, HARTSVILLE, SC
 IGA Market Place, Lincoln, NE
 IKEA North America Services, LLC, Conshohocken, PA
 Illinois Food Retailers Association, Lombard, IL
 Illinois Restaurant Association
 Indiana Grocery Group, Highland, IN
 Indiana Restaurant & Lodging Association
 Indiana Retail Council
 Inez Shoprite, Inez, KY
 Inmans IGA, Dublin, NC
 Iowa Grocery Industry Association, Urbandale, IA
 Iowa Restaurant Association
 Isabella Supermarket, Lake Isabella, CA
 Island Market, Corpus Christi, TX
 Isom IGA, Isom, KY
 J & D Market, Crosswell, MI
 Jack in the Box, Inc., San Diego, CA
 Jack's IGA, Beattyville, KY
 Jackson's IGA, Pink Hill, NC
 JAG Black Gold Management, Groveport, OH
 James IGA Country Store, Washington, WV
 Janson Supermarket, Hauppauge, NY
 Janssen's Market LLC, Wilmington, DE
 Jarrett Brothers IGA, Rosman, NC
 Jay's IGA, Alma, GA
 J. B. Sullivan Inc., Savanna, IL
 J.C. Penney Corporation, Inc., Plano, TX
 Jeff's IGA, Ehrhardt, SC
 Jenkins IGA, Sardis, GA
 Jerry's Foods, Edina, MN
 Jerry's IGA, Livingston, TN
 Jewell's IGA, Rich Creek, VA
 Jim's Foods IGA, Central City, NE
 Jim's IGA Food Store, Olanta, SC
 Jim's IGA, Lacon, IL
 Jim's Super Foods IGA, Ishpeming, MI
 John V Schultz Furniture, Erie, PA
 John's Supermarket, Walker, LA

Johns IGA Foodliner, Versailles, OH
 Joseph Family Markets LLC, West Hartford, CT
 Jumbo Supermarkets, Greenacres, FL
 K & F Inc., Abbeville, LA
 K's IGA, Augusta, KY
 Kansas Food Dealers Association, Westwood, KS
 Kansas Restaurant & Hospitality Association
 KD Market, Mount Prospect, IL
 Keith's Foods Inc., Bloomfield, IA
 Keith's Market IGA, Covelo, CA
 Kelly's Market, Columbus, OH
 Ken's IGA, Brooklet, GA
 Ken's IGA, Westville, IL
 Kennie's Market Taneytown, Taneytown, MD
 Kenny's IGA Village Market, Lincoln City, OR
 Kent's IGA Foodliner, Riverton, IL
 Kentucky Grocers Association
 Kentucky Restaurant Association
 Kentucky Retail Federation
 Kingsland IGA Express, Kingsland, GA
 Kingstree IGA, Kingstree, SC
 Kinsman IGA, Kinsman, OH
 Kishman's IGA, Minerva, OH
 KJ's Market, Aynor, SC
 Kobacker's IGA, Brewster, NY
 Kris Mart, Lincoln, MI
 The Kroger Co., Cincinnati, OH
 KT Everyday IGA, St. Albans, WV
 KTA Super Stores, Hilo, HI
 KTM Superkarkets, West Chester, PA
 L Brands, Columbus, OH
 LaBonne's Salisbury IGA, Salisbury, CT
 Ladysmith Fresh Market, Ladysmith, WI
 LaFargeville Market, LaFargeville, NY
 LaGrange IGA, LaGrange, OH
 Lake Region Supermarket, Inc., Hawley, PA
 Lakeway IGA, Paris, TN
 Lambs Fresh Market, Wausau, WI
 Laniers IGA, Portal, GA
 Lansing IGA, Lansing, IA
 LaPerle's IGA, Colebrook, NH
 Lavigne's IGA of Potsdam, Potsdam, NY
 Lavigne's IGA, Chateaugay, NY
 Lebanon IGA Express, Lebanon, OH
 Lee's Bestway IGA, Brooksville, KY
 Leesburg IGA, Leesburg, GA
 Leitchfield IGA, Leitchfield, KY
 Lemmon IGA, Lemmon, SD
 Leonard's Market, Portola, CA
 Leyo's Supermarket, Coalport, PA
 Liberty IGA, LIBERTY, KY
 Lincoln IGA, Lincoln, IL
 Little's Village IGA, Columbus, OH
 Livingston's IGA, Lumber City, GA
 Lockwood IGA, Billings, MT
 Louie's Fresh Market, Petoskey, MI
 Louisiana Restaurant Association
 Louisiana Retailers Association
 Ludlum Food Mart, Bushnell, IL
 Ludowici IGA, Ludowici, GA
 Luggage Shop of Lubbock, Lubbock, TX
 Luzerne IGA Express, Luzerne, MI
 Lyons IGA, Lubec, ME
 Mac's Fresh Market, Monroe, LA
 Mackinaw IGA, Mackinaw, IL
 Macy's Inc., Cincinnati, OH
 Mahomet IGA Foodliner, Mahomet, IL
 Main Street Grocery, Damariscotta, ME
 Mannix Family Supermarkets, Staten Island, NY
 Marion IGA, Marion, SC
 Market Basket of Johnstown, Johnstown, PA
 The Market CT, Bantam, CT
 The Market IGA Express, Brownstown, MI
 The Market IGA, Pelham, GA
 Market on Broadway Avenue IGA, Pittsburgh, PA
 Market Place IGA, Shermansdale, PA
 Marona's IGA Market, Millbrook, NY
 Marrazzo's Market IGA, Ewing, NJ
 Martin IGA, Martin, KY

Martin's IGA, Newton, IL
 Maryland Retailers Association
 Mason City IGA, Mason City, IL
 Massachusetts Food Association, Boston, MA
 Massachusetts Restaurant Association
 Maurer's Market, Wisconsin Dells, WI
 McKay's Market, Coos Bay, OR
 McKim's IGA, Mt. Vernon, IN
 McKinnon's Market &
 Super Butcher Shop,
 Danvers, MA
 McMaken's IGA, Brookville, OH
 Meat Depot, Tampa, FL
 Mentor Family Foods, Mentor, OH
 Meridian Food Market, Miami Beach, FL
 Metro Thriftway, Kansas City, MO
 Metropolis Big John Superstore, Inc.,
 Metropolis, IL
 Michael B's IGA Express, Waterford, MI
 The Michaels Companies Inc., Irving, CA
 Michigan Restaurant Association
 Michigan Retailers Association
 Mickey's Food Store, Douglas, GA
 Midway IGA, Midway, GA
 Mike's Super Market, Brookville, PA
 Miller's Food Market, Manchester, MD
 Miller's IGA, Clay City, IN
 Millstadt IGA, Millstadt, IL
 Millville IGA Express, Hamilton, OH
 Minford IGA, Minford, OH
 Minier IGA, Minier, IL
 Minnesota Grocers Association, St. Paul, MN
 Minnesota Restaurant Association
 Minnesota Retailers Association
 Mississippi Hospitality & Restaurant
 Association
 Mississippi Retail & Grocers Association,
 Jackson, MS
 Missouri Restaurant Association
 Missouri Retailers Association
 Molsberry Market IGA, Santa Rosa, CA
 Monnat's Country IGA Express, Croghan, NY
 Monnats Country Store, Croghan, NY
 Montana Restaurant Association
 Montana Retail Association
 Moose Lake Market, Hartland, ME
 Mr. B's IGA, Valdosta, GA
 Mt Plymouth IGA Fresh Market, Sorrento, FL
 Mueller-Yurgae, Kansas City, KS
 Nabali Friendly IGA, Dayton, OH
 Nam Dae Mun Farmers Market, Duluth, GA
 National Supermarket IGA, Hialeah, FL
 Nebraska Grocery Industry Association,
 Lincoln, NE
 Nebraska Restaurant Association
 Nebraska Retail Federation
 Neiman Marcus Group, Inc., Dallas, TX
 Nemenz IGA, Struthers, OH
 Nenninger Foods LLC, St. Louis, MO
 Neoga IGA, Neoga, IL
 New Baden Market IGA, New Baden, IL
 New Hampshire Grocers Association,
 Manchester, NH
 New Hampshire Lodging & Restaurant
 Association
 New Jersey Food Council, Trenton, NJ
 New Jersey Restaurant & Hospitality
 Association
 New Mexico Restaurant Association
 New Mexico Retail Association
 New York State Restaurant Association
 Newton Falls IGA Foodliner, Newton Falls,
 OH
 NG Management Inc., Poland, OH
 Noble's IGA Foodliner, Tell City, IN
 Noel's IGA Supermarket, Colchester, CT
 Norm's IGA, Kearny, AZ
 North Carolina Restaurant & Lodging
 Association
 North Carolina Retail Merchants Association,
 Raleigh, NC
 North Dakota Hospitality Association
 North Dakota Petroleum Marketers
 Association
 North Dakota Propane Gas Association

North Dakota Retail Association
North Main IGA, Roxboro, NC
North State Grocery, Inc., Cottonwood, CA
Northwestern Lumber Association
Nugget Market, Woodland, CA
Nutricion Fundamental, Inc., City of Industry, CA
Oakland IGA, Mauk, GA
Oberlin IGA, Oberlin, OH
Ohio Council of Retail Merchants
Ohio Grocers Association, Columbus, OH
Ohio Restaurant Association
Okanogan Market IGA, Okanogan, WA
Oklahoma Grocers Association, Oklahoma City, OK
Oklahoma Restaurant Association
Olsens Market Place IGA, Ajo, AZ
Ord Grocery Kart, Ord, NE
Oregon Restaurant & Lodging Association
Orion Food Center IGA, Orion, IL
Oxley's IGA, Moultrie, GA
P & G IGA Market, Killbuck, OH
Pacolet IGA, Pacolet, SC
Palace Food Depot, Tulare, Ca
Palmer's Supermarket IGA, Darien, CT
Park View IGA, Springfield, KY
Parmars IGA, Mullins, SC
PartnerShip LLC, Westlake, OH
Pasquale's IGA Express, Carbondale, PA
Pat's Foods, Gladstone, MI
Pat's Foods, Hurley, WI
Pat's Supermarket IGA, Wolcott, CT
Patty's IGA Market, Bradford, OH
Paxton IGA Foodliner, Paxton, IL
PC Foods IGA, Granville, IL
Peck's Market IGA, Pine Plains, NY
Pennington Quality Market IGA, Pennington, NJ
Pennsylvania Food Merchants Association, Lemoyne, PA
Pennsylvania Restaurant & Lodging Association

Perch's IGA, Alpena, MI
Petco Animal Supplies, Inc., San Diego, CA
Petrucci's IGA, Burgettstown, PA
Pettit's IGA Express, Williamsport, OH
Phillips Everyday IGA, Hiseville, KY
Picchioni's IGA, Roundup, MT
Piggly Wiggly / JTM Corporation, Phenix City, AL
Piggly Wiggly, Bessemer, AL
Pioneer Village Market IGA, Pioneer, OH
Pocahontas IGA, Marlinton, WV
Pond Cove IGA, Cape Elizabeth, ME
Port Austin IGA, Port Austin, MI
Pound IGA, Pound, VA
Premium Gold Flax Products & Processing, Inc., Denhoff, ND
Price Choice, Ft. Lauderdale, FL
Price Choice, Plantation, FL
Price Rite Marketplace, Wethersfield, CT
Princeton Food Mart IGA, Princeton, ME
Ptacek's IGA, Prescott, WI
Quadro Supermarket, Ocoee, FL
Quality Foods IGA, Wausau, WI
Quality Foods IGA, Wayne, NE
Quality Foods, Commerce, GA
Queen Enterprises Price Chopper, Paola, KS
R & M IGA, Eastport, ME
R&S Supermarket, Vacherie, LA
Rahillys IGA, Newberry, MI
Railer's IGA, Lebanon, IN
Rangeley IGA, Rangeley, ME
Ravitz ShopRites of Cherry Hill, NJ, Cherry Hill, NJ
Rccm Foodtown IGA Market, Eloy, AZ
Red Front Supermarket, Harrisonburg, VA
Red Rock Resorts, Las Vegas, NV
Red's Hometown Market IGA, Spring Grove, MN
Redlands Ranch Market IGA, Redlands, CA
Reed's Ranch Market IGA, Shingletown, CA
Reese & Ray's IGA, Buffalo, WY
Regi Universal Supermarket IGA, Bonita

Springs, FL
 REM Market, Cashmere, WA
 Remington IGA, Remington, IN
 Rentwear Inc., North Canton, OH
 Restaurant Association of Maryland
 Restaurant Association of Metropolitan
 Washington
 Retail Association of Maine
 Retail Association of Nevada
 Retail Grocers
 Association of Greater
 Kansas City, Wildwood,
 KS
 Retailers Association of Massachusetts
 Reynolds IGA Foodliner Inc., Oglethorpe, GA
 Rhode Island Hospitality Association
 RI Food Dealers Association, East Providence,
 RI
 Riccardo's Market, Dunmore, PA
 Richburg IGA, Richburg, SC
 The Richmond Shops.com IGA, Philadelphia,
 PA
 Richs IGA Supermarket, Wewahitchka, FL
 Rick's IGA, Glen Daniel, WV
 Rideout's IGA, Painesville, OH
 Ried's Markets, Inc., Olean, NY
 Right Way Inc., Franklin, NE
 Rines Jumbomarket, Indiantown, FL
 Rite Aid Corporation, Camp Hill, PA
 Rittman IGA, Rittman, OH
 Rivertown IGA, New Richmond, OH
 RLH Foods, Inc., Garrettsville, OH
 Roanoke IGA, Roanoke, IL
 Roche Bros., Wellesley, MA
 Rock Cave IGA, Rock Cave, WV
 Rodhe's IGA Marketplace, Millersburg, OH
 Roebling Town Market IGA, Roebling, NJ
 Ron's IGA Maysville, Maysville, KY
 RoNetco Supermarkets, Inc., Ledgewood, NJ
 Ross Stores, Inc., Dublin, CA
 Ross/Hamilton IGA Express, Hamilton, OH
 Rouse's Markets, Thibodaux, LA
 Rowe's IGA, Jacksonville, FL
 RPCS, Inc., Springfield, MS
 Rudy's Markets, Inc., Bend, OR
 Rush Foods, Inc., Rushford, MN
 Rygwelski's IGA Express, Rogers City, MI
 Salem IGA Foodliner, Salem, WV
 Salem IGA, Salem, IL
 Salyersville IGA, Salyersville, KY
 Sandy's IGA, Sparta, GA
 Saubel's Markets Inc., Stewartstown, PA
 Save More Market Place, Minocqua, WI
 Save-A-Lot, Clinton, IL
 Sav-Mor Foodliner IGA Express, Escanaba,
 MI
 Scaff's IGA, Branford, FL
 Schaefer's IGA, Crandon, WI
 Scheck Inc., Shreve, OH
 Schiavoni's IGA, Sag Harbor, NY
 Schild's IGA SuperCenter, Norwalk, OH
 Schlegel's IGA, Thompsontown, PA
 Schulz Market IGA, Frankfort, IN
 Seiling Foods, Seiling, OK
 Selma IGA, Selma, NC
 Shaheen's IGA, Tupper Lake, NY
 Shelby IGA, Shelby, OH
 Sheliga Drug, Inc., Cleveland, OH
 Shelter Island IGA, Shelter Island, NY
 Sheridan Select Market, Sheridan, OR
 Sherman IGA, Sherman, CT
 Shoemaker-Garringer Market, South
 Charleston, OH
 Shop Rite of Hunterdon County Inc.,
 Flemington, NJ
 Shop Rite of Lincoln Park, Lincoln Park, NJ
 Shope's IGA, Coolidge, AZ
 ShopRite Grade A Markets, Norwalk, CT
 ShopRite of Carteret, Inc., Carteret, NJ
 ShopRite of Little Falls, Little Falls, NJ
 ShopRite of Norwich, Norwich, CT
 Short Street Grocery LLC, Monticello, GA
 Shumpert's IGA, Pelion, SC
 Sid's IGA, Seaview, WA

Signify, Somerset, NJ
 Simon's Supermarket IGA, Millington, MI
 Sistersville IGA, Sistersville, WV
 Sky Plaza IGA, Garrettsville, OH
 South Carolina Restaurant & Lodging Association
 South Dakota Retailers Association
 South Dakota Retailers Association, Pierre, SD
 South Square Market IGA, Philadelphia, PA
 Southeastern Grocers, Inc., Jacksonville, FL
 Southern California Local Bead Store Association
 Spa Destinations, Tampa, FL
 SPD IGA, Grass Valley, CA
 Spencer's Market, Morro Bay, CA
 Spiller Furniture & Mattress, Tuscaloosa, AL
 Spires IGA Supermarket, Lake Butler, FL
 Sponey's IGA Foodliner, Beverly, OH
 Sprankle's Neighborhood Market, Leechburg, PA
 St. Francisville Market, St. Francisville, LA
 St. Joseph IGA, St. Joseph, IL
 Stake's IGA, Loudonville, OH
 Star Supermarket, Jackson, LA
 Statesville IGA, Statesville, NC
 Stein's Market, Kellogg, ID
 Stephenson's of Elkhart, Elkhart, IN
 Steve's Country Market IGA, Harrison, MI
 Stodola IGA, Luxemburg, WI
 Sugar Shack IGA Express, Gladwin, MI
 Summit Piggly Wiggly, Summit, MS
 Sumter IGA Plus, Sumter, SC
 Sun River Marketplace, Sun River, OR
 Sune's Food Center IGA, De Tour Village, MI
 Sunrise Market IGA, Au Gres, MI
 Super G IGA, New Castle, DE
 Surf City Super Market IGA, Surf City, NC
 Susanville Supermarket IGA, Susanville, CA
 Swafford & Sons IGA, Clarkrange, TN
 T & J IGA Food Market, East Haven, CT
 T A Solberg Co., Inc., Minocqua, WI
 Tappan Oil Company, Tappan, ND
 Target Corporation, Minneapolis, MN
 Tatsuda's IGA, Ketchikan, AK
 Taylor Market IGA Express, McMillan, MI
 Taylors IGA, Chillicothe, OH
 Ted's IGA Supermarket, Hebron, CT
 Teet's Food Store, Platte, LA
 Tennessee Grocers & Convenience Store Association, Nashville, TN
 Tennessee Hospitality Association
 Terry's IGA, Washington, GA
 Texas Restaurant Association
 Texas Retailers Association, Austin, TX
 Texas Roadhouse, Inc., Louisville, KY
 Thoman's IGA, West Liberty, OH
 Thompson's IGA, Cuba City, WI
 Thriftway Foods Express, Dunsmuir, CA
 Tischler Finer Foods, Brookfield, IL
 The TJX Companies, Framingham, MA
 Tom's Grocery LLC dba Thriftway Market, Neligh, NE
 Tonto Basin Marketplace, LLC, Tonto Basin, AZ
 Top Value IGA, Miami, FL
 Top's Marketplace IGA, Plantsville, CT
 Town & Country IGA Market, Winters, CA
 Town & Country IGA, Newport, NC
 Town and Country Furniture, Baton Rouge, LA
 Townsend IGA, Townsend, TN
 Tractor Supply Company, Brentwood, TN
 Trading Union IGA, Petersburg, AK
 Trenton IGA Foodliner, Trenton, IL
 Trenton Marketplace IGA, Trenton, ME
 Treppendahl's Super Foods, Woodville, MS
 Tropical Supermarket, Miami, FL
 Tropicana Supermarket, Wasco, CA
 Tryon IGA, Tryon, NC
 Tuten's Bi-Rite IGA, Estill, SC
 Twain Harte Market, Twain Harte, CA
 Tweedie, Inc., Mars Hill, ME
 TWF HoldingCompany, Ft. Wayne, IN
 Twin City Appliance Inc., Shreveport, LA

Tybee Market IGA, Tybee Island, GA
 Union Farm Equipment, Union, ME
 Urbanna Market IGA, Urbanna, VA
 URM Stores INC, Spokane, WA
 Utah Food Industry Association, Murray, UT
 Utah Restaurant Association
 Utah Retail Merchants Association, Murray, UT
 Vallarta Supermarkets, Sylmar, CA
 Valley Foods IGA, Saratoga, WY
 Valley Supermarket IGA, Hot Springs, VA
 Van's Evergreen IGA, Billings, MT
 Vashon Market IGA, Vashon, WA
 Veatch foods, Ellaville, GA
 Versailles IGA, Versailles, IN
 Village Beach Market, Vero Beach, FL
 Village Food Mart IGA, Hampden, MA
 Village IGA, Ridgefield Park, NJ
 Village Market IGA, Harrogate, TN
 The Village Store IGA, Oldenburg, IN
 Village Super Market, Inc., Springfield, NJ
 Village Supermarket of Thomasville, Thomasville, NC
 Virginia Restaurant, Lodging & Travel Association
 VK Electronics, McCook, NE
 Waddell's IGA, Russiaville, IN
 Wagner's IGA, Minster, OH
 Wagner's IGA, Prineville, OR
 Wakefern, Keasbey, NJ
 Walla Walla's Harvest Foods, Walla Walla, WA
 Walnut Creek Country Market, Upland, IN
 Walsh's Quality Market IGA, Wolcott, CT
 Walt's Golden Dawn Supermarket, Mercer, PA
 Walter's IGA, Sheridan, MT
 Warren Plaza IGA Super, Marietta, OH
 Washington Food Market IGA, Washington Depot, CT
 Washington Hospitality Association
 Washington Retail Association
 WDP Pioneer Fremont IGA Express, Fremont, IN
 Weiland's Market, Columbus, OH
 Wells Food Mart IGA, Wells, ME
 The Wendy's Company, Dublin, OH
 West Foods IGA, Edison, GA
 West Milton IGA, West Milton, OH
 West Norriton Farmers Market IGA, Norristown, PA
 West Side Marketplace IGA, Rocky Hill, CT
 West Virginia Hospitality & Travel Association
 Westridge Market IGA, Ojai, CA
 Westside IGA, West Portsmouth, OH
 Whataburger Restaurants LLC, San Antonio, TX
 Whitaker's Food World IGA, Neon, KY
 White Barn Inc., Ashland, OH
 White Castle, Columbus, OH
 White's Foodliner, Kingman, KS
 Willie's Supervalu, Morris, MN
 The Willis Music Company, Cincinnati, OH
 The Willis Music Company, Florence, KY
 The Willis Music Company, Lexington, KY
 Williston IGA, Williston, SC
 Windham IGA, Willimantic, CT
 Windmill Market, San Juan Bautista, CA
 Wisconsin Grocers Association, Madison, WI
 Wisconsin Restaurant Association
 Wood's Food Center, Hopedale, OH
 Woodchuck IGA, Morgantown, IN
 Worton's Foresthill IGA, Foresthill, CA
 Wrangell City Market, Wrangell, AK
 Wray's Marketfresh IGA, Selah, WA
 Wright's Jewelers, Inc., Lincoln, NE
 WS Badcock Corporation, Mulberry, FL
 Wurtsboro G-Mart IGA, Wurtsboro, NY
 Wylie's IGA, McColl, SC
 Wyoming Lodging & Restaurant Association
 Young's Payless IGA, Lockeford, CA
 Yum! Brands, Inc., Louisville, KY
 Zanotto's Sunnyvale IGA Express, Sunnyvale, CA
 Zara's Little Giant Supermarket, New Orleans, LA

Zweiers Food Kart, Lebanon, PA

National Associations:

Air-Conditioning, Heating, & Refrigeration Institute
Agricultural Retailers Association
American Gaming Association
American Institute of Architects (AIA)
Associated Builders and Contractors
Associated General Contractors of America
The Building Owners and Managers Association (BOMA) International
Coalition of Franchisee Associations
Congressional Fire Services Institute
Food Marketing Institute
Franchise Business Services
Home Furnishings Association
International Association of Fire Chiefs
International Council of Shopping Centers
International Franchise Association
International Pizza Hut Franchise Holders Association
NAIOP, the Commercial Real Estate Development Association
Nareit
National Association of Convenience Stores
National Association of Music Merchants
National Association of Theatre Owners
National Association of Truck Stop Operators
National Council of Chain Restaurants
National Electrical Manufacturers Association
National Fire Sprinkler Association
National Franchisee Association
National Grocers Association
National Lumber and Building Material Dealers Association
National Restaurant Association
National Retail Federation
National Small Business Network
The Real Estate Roundtable
Taco Bell Franchise Management Advisory Council (FRANMAC)

cc: The Honorable Chuck Grassley, Chairman, Senate Finance Committee
The Honorable Ron Wyden, Ranking Member, Senate Finance Committee
The Honorable Richard Neal, Chairman, House Ways & Means Committee
The Honorable Kevin Brady, Ranking Member, House Ways & Means Committee
Honorable Members of the U.S. Senate
Honorable Members of the U.S. House of Representatives