

January 19, 2010

The Honorable Nancy Pelosi
Speaker
U.S. House of Representatives
Washington, D. C. 20515

The Honorable Harry Reid
Senate Majority Leader
United States Senate
Washington, D.C. 20510

Dear Speaker Pelosi and Leader Reid:

Employers are united with the Members of Congress in both parties who understand that ever-rising health care costs are threatening the viability of U.S. businesses and job security for millions of Americans. Collectively, America's employers provide health coverage to over 170 million Americans, and we have a major stake in achieving meaningful reform of our health care system this year. We want to help to enact legislation that will:

- Bend the cost curve for the overall health care system
- Improve the long-term fiscal outlook for federal and state governments
- Produce greater quality and value in our health care system
- Help facilitate our long term economic recovery

But not **any** health reform will do. The final legislative framework must get the fundamentals of health reform right.

We, therefore, urge you to not merge the House and Senate passed bills. Health care reform is not only about changing the rules for our health care system, it also results in restructuring one-sixth of our economy – and comes in the midst of historic economic turmoil. At no time in this long debate has it been more important than now to take a fresh look to make sure that health reform will achieve its intended goals. In our view, the most important goals that negotiators should focus on are strengthening the employment-based system, achieving

meaningful reductions in the rate of growth in healthcare costs and significantly improving its quality.

Legislation that does not bend the cost curve for both public and private health plans is not accomplishing its goal and contradicts the strong bipartisan consensus that has driven the case for health care reform. Legislation limiting the flexibility and innovation in the private sector to improve health care quality would erode parts of the system that are now working.

Therefore, we strongly believe and have consistently stated that employer mandates will increase employer and employee costs and limit the flexibility and innovation that serves as the foundation of the employer-sponsored health care system. Without this flexibility, employers will be prevented from designing and offering health plans that best reflect the needs of their workforce and make health coverage as affordable as possible for their employees.

Additionally, the final legislation must support the flexibility that ERISA provides in the offering of employer-sponsored health insurance coverage. The existing rules and regulations governing the administration of these benefit plans provide the right level of flexibility so that employers can develop the coverage that fits the changing needs of their workforce. Allowing states to require employers to comply with varying state or local mandates would further raise employer costs, stifle innovation in employer-sponsored coverage and result in unequal benefits for employees. We should not disrupt the delicate balance that ERISA's regulatory framework provides – or risk hurting those who are highly satisfied with the health care coverage that they currently receive.

Finally, we need to be sure that any legislation maintains supportive tax policy and not undermine employer-sponsored coverage or add to its costs. In particular, excise taxes on so-called "high cost" plans without adequate recognition of demographic or geographic disparities or the actuarial value of benefits, new federal premium taxes, and the taxation of retiree drug subsidies are inconsistent with making health care more affordable. Additionally, we are deeply concerned about reports of "carving-out" union negotiated plans because this merely exacerbates and concentrates the problem on all other employer-sponsored plans and the employees and families in them. We also urge that the final bill includes a clear safe harbor rule for high deductible health plan coverage so that there is no uncertainty about the ability of these important plans to continue to be offered alongside health savings accounts (HSAs). Similarly, we urge that any limits on contributions to flexible spending accounts (FSAs) be increased and then indexed to the medical component of the CPI to minimize any

possible adverse impact of the limits in both bills to those with high unreimbursed medical expenses.

We do look forward to continuing to work with you on achieving responsible and practical health care reform legislation and on getting the fundamentals right for all Americans. Working together, we can achieve positive reform that bends the cost curve and expands access and quality for all Americans.

Sincerely,

3M Company
48HourPrint.com
4T Total Lawn, Inc.
A& B Insurance
A.E. Machine Works, Inc.
ACE Clearwater Enterprises
Ace/Avant Concrete Const. Co., Inc.
Acme Sample
Acu International Supplies, Inc.
Adams, Kvittem-Barr & Assoc. CPAs, LLP
Advance Food Company, Inc.
Advanced Diabetic Solutions
Advantage Benefits Group
Affiliated Bank
Aftershift, Inc.
AGL Resources
Agri-Energy Solutions, Inc.
AH&LA
AIM Engineering, LLC
Air Logistics Corporation
Alamo Cement Company
Albany Area Chamber of Commerce
All State Mfg.
Allegiance Benefit Plan Management, Inc.

Alliance Bank
Allied Photo Chemical
Allison A. Moise DDS, LLC
Aluminum Association

American Architectural Manufacturers Association
American Bakers Association
American Benefits Council
American Business Women's Association
American Council of Engineering Companies
American Electric Power
American Farm Bureau Federation
American Lighting Association
American Rental Association
American Staffing Association
America's Finest Woodworking Team
Ames Chamber of Commerce
Anderson's Fabrication, Inc.
Andrews Chamber of Commerce & CVB
Appalachian Log Structures
Arctic Slope Telephone Association Cooperative
Argyle Chamber of Commerce
Arizona Chamber of Commerce and Industry
Arizona Manufacturers Council
Arizona-New Mexico Cable Communications Association
Arkansas State Chamber of Commerce
Arrow Gear Company
As You Like It Tile
Ascencion Recordings, Inc.
Ascension Center for Women's Health, LLC
Ascension Roofing and Sheet Metal
Asset Profiles
Associated Builders and Contractors
Associated Equipment Distributors
Associated Industries of Florida
Associated Oregon Industries
Association of Washington Business
Aunt Millie's Bakeries
Aureus Advanced Practice, LLC
Aureus Group
Aureus Medical Management Services, LLC
Aureus Nursing, LLC
Aureus Radiology, LLC

AurHomes, LLC
AurStaff
Auto Truck, Inc.
Automotive Aftermarket Association of the Carolinas and Tennessee,
Inc.
Automotive Parts Remanufacturers Association
AutoNation, Inc.
Avaya, Inc.
B&B Trucking, Inc.
Baird & Warner Real Estate
Ball Corporation
Barnes Builders Realty, Inc.
Barracuda Coffee Company
Battle Creek Orthopaedic Clinic
BD Construction, Inc.
BEK Communications Cooperative
Benefits Strategies
Berne Chamber of Commerce
Bill Haeger & Associates
Bismarck-Mandan Chamber of Commerce
Black & Decker Corporation
Black Hills Bentonite, LLC
Blakely Financial
Blount County Chamber of Commerce
Bluegrass Rental
BMB Solutions
Border States Electric
Bottom-Up Home Inspection & Consulting Services, LLC
Bowie Enterprises
BPS Telephone Company
Bradford White Corporation
Braun Industries, Inc.
Brick Industry Association
Brinkman International Group, Inc.
Brooks Manufacturing Co.
Brownwood (TX) Chamber of Commerce
Buffalo Niagara Partnership
Business and Institutional Furniture Manufacturers Association

International

Business Council of New York State

C&A Industries, Inc.

C.F. Jordan Construction

Camden County Chamber of Commerce

Canby Telcom

Capform, Inc.

Capital Financial Group of Walker's Point, Inc.

Carroll County Chamber of Commerce

Carter Machine Company, Inc.

Catawba County Chamber of Commerce

Caterpillar, Inc.

Celebrity Staff

Cement Employers Association

Center for Diagnostic Imaging, Inc.

Central Alarm Signal, Inc.

Central Florida Chapter Associated Builders and Contractors, Inc.

Central Penn Benefits, Inc.

Central Realty

Certified Home Inspection

Certified Inspections

CFRA, LLC

Chad Allan Consulting, LLC

Change Strategists, Inc.

Charleston Metro Chamber of Commerce

Charlotte Chamber of Commerce

Chelsea Self Storage

Chester County Chamber of Business & Industry

Children's Discovery Center

Churchtech, Inc.

CKM Associates

Clark & Associates of Nevada, Inc.

Clean Control Corporation

Climate Systems, Inc.

College Park, Inc.

College Publishing

Collier Well Equipment & Supply

Columbia Montour Chamber of Commerce

Columbus Area Chamber of Commerce
Combustion Services Corporation
Commercial & Industrial Htg. / AC
Community Foundation of West Alabama
Composite Can & Tube Institute
Connecticut Business and Industry Association
Conrad and Dowdell Productions, Inc.
Consulting Aviation Services, Inc.
Cornerstone Home Inspections, LLC
Corporate Health Care Coalition
Councilman Farlow Marlowe & Co, PLLC
Cowboy Consulting Services
CP&E Marketing
Credit Solutions
Credit Union Plus
Creekside Apartments
Cress Funeral & Cremation Service
CTO, Inc.
CULTEC, Inc.
Cummins Label
Cummins, Inc.
Cyber Tech, Inc.
D/A Central, Inc.
D/B/A National Property Inspections
Dakota Central Communications
David Chapman Agency, Inc.
Davison
Deere & Company
Delka's Repair
Desert to Mountain Architecture, LLC
Design the Magic
Destin Area Chamber of Commerce
Detroit Regional Chamber of Commerce
Diakon Logistics
Dick Morrow Enterprises, Inc.
DIGITAL THE FRUTH GROUP
Diversified Services, Inc.
Dixie Printing & Packaging

Don R. Fruchey, Inc.
Don Shroul Insurance Agency, LLC
Don Willis Furniture
Drapery World and Blinds
DTMV Properties
Dublin (OH) Chamber of Commerce
Dundee Internet Services, Inc.
Durcon, Inc.
E&V Engineering
E.A. Fountain Consulting, LLC
Earl Smith Distributing Co.
Echoing Hills Village, Inc.
El Ran, Inc.
Electramatic, Inc.
Electronic Payments Group, Inc.
EMC2, Inc.
Emerson
Employee Benefits Group
Emporia Greenville Chamber of Commerce
Engineering Associates
Executive Management Services, Inc.
Expectec Technology Services
Express Employment Professionals
Express Services, Inc.
Exton Region Chamber of Commerce
F.N. Sheppard & Co.
FACES DaySpa
Fairmont Area Chamber of Commerce
Fairmount Minerals Ltd.
Faspac, LLC
File Management Pros, LLC
Financial Executives International
Financial Investments, Inc.
Finders Emporium
Findley Davies, Inc.
Fire-Dex
Fiskars Properties
Florida Contract Growers, LLC

Flowers 'n' Ferns
Fluid Process Equipment
Flying W Horse Services, Inc.
FocusOne Solutions, LLC
Fond du Lac Association of Commerce
Food Marketing Institute
Forrest Sherer, Inc.
Fort Collins Area Chamber of Commerce
Forward Janesville, Inc.
Fountain-Ferrara & Murphy & Co. CPAs
Freehold Cycle Center, Inc.
G&A Consultants, Inc.
G&G Avionics
Gallup McKinley County Chamber of Commerce
Gemini Fitness & Aquatics Club
General Recovery, Inc.
Georgia Chamber of Commerce
Gifford TV & Electronics
Glas-Col, LLC
Glenwood Telephone Membership Corporation
Global Cold Chain Alliance
Goodin Company
Goodwill Industries of Lubbock, Inc.
Goshen County Chamber of Commerce
Gower And Co. Real Estate
Granbury Chamber of Commerce
Grand Junction Area Chamber of Commerce
Great Lakes Carpet & Tile, Inc.
Great Pacific Chocolate Company
Great Plains Energy
Greater Albuquerque Chamber of Commerce
Greater Brookfield Chamber of Commerce
Greater Chambersburg Chamber of Commerce
Greater Columbus Georgia Chamber of Commerce
Greater Easley Chamber of Commerce
Greater Fresno Area Chamber of Commerce
Greater Hall Chamber of Commerce
Greater Irving-Las Colinas Chamber of Commerce

Greater Killeen Chamber of Commerce
Greater Medina Chamber of Commerce
Greater Sandoval County Chamber of Commerce
Greater Shreveport Chamber of Commerce
Greater Springfield Chamber of Commerce
Green Bay Area Chamber of Commerce
Group Benefits
GTC Technology US, LLC
GTE ENT, LLC
Guada Coma Mechanical
Guthrie Chamber of Commerce
Hamilton Farm Equipment Center, Inc.
Harris Corporation
Harrisburg Regional Chamber & CREDC
Harrison CPA & Consulting, P.C.
Hartman Family Dentistry
Haslet Veterinary Clinic
Health Insurance Consultants, LLC
Henderson Area Chamber of Commerce
HeraCare Inc.
Herold Precision Metals, LLC
Hiler Industries
Hill Country Telephone Cooperative
Hill County Electric & Triangle Communications
Hilliard Area Chamber of Commerce
Hills Flat Lumber
Hilton Woodcliff Lake Hotel
HintonBurdick CPA's & Advisors
Hoerbiger Corporation of America, Inc.
Home Telephone Co.
Honeywell
Hopkins Pontiac GMC
Horry Telephone Cooperative, Inc.
Hospitality Recruiters
HPM, LLC
HR Policy Association
HR Policy Association
HR Resolutions, LLC

HRA Services, Inc.
HRI Associates
HRI Financial, Inc.
Huffmaster Management, Inc.
Hunterdon County Chamber of Commerce
Hurlen Corporation
Huron County Chamber of Commerce
Hydraulic Specialty Co.
ICOR International, Inc.
Illinois Chamber of Commerce
Illinois Manufacturers Association
Illinois Tool Works, Inc.
INDA, Association of the Nonwoven Fabrics Industry
Independent Electrical Contractors, Inc.
Indiana Chamber of Commerce
Indiana Manufacturers Association
Industrial Fasteners Institute
Industrial Minerals Association – North America
Industrial Packaging Alliance of North America
Infinite Group, Inc.
Innovative Waste Systems
Insurance Concepts Financial
Intel Corporation
International Academy of Medical Acupuncture, Inc.
International Franchise Association
International Management Systems Corporation
International Paper Co.
Intuition Systems, Inc.
J Micheal Law DDS, PC
J. B. Poss & Associates, Inc.
J.C. Penney Corporation, Inc.
J.E. Johnson, Inc.
Jandrain Benefit Plans
Janssen Service, Inc.
Jasper Engines
J-Con Woodworking
JDH Structural Engineering
Jefferson Chamber of Commerce

Jeffrey Wolk and Co.
Jesco Industries, Inc.
Jessup Engineering, Inc.
Jimmy's Grill, Inc.
John Gray and Sons
Johnson City-Jonesborough-Washington County Chamber of
Commerce
Kadairs
Kalispell Chamber of Commerce
KAMDEN Strategy Group, Inc.
Kankakee Regional Chamber of Commerce
KCI Technologies, Inc.
Keep Liberty Beautiful
Kelly-Moore Paint Co., Inc.
Kercher Industries, Inc.
Kingsport Chamber of Commerce
Kiva Plastics, Inc.
Koons Real Estate Law
L & J Operating, Inc.
L. H. Land Painting Co., Inc.
La Machine Shop, Inc.
Lafarge North America, Inc.
Lake Glass, Inc.
Lake Houston Area Chamber of Commerce
Lance & Co.
Land Specialties Mfg. Co., Inc.
Lang Property Management
Lasco Fittings, Inc.
Laserfab, Inc.
Leavitt Group Benefit Services of Boise
Lebanon Valley Chamber of Commerce
Lifoam Industries
Lincoln Chamber of Commerce
Lipsky Financial Group, Inc.
Litchfield Chamber of Commerce
Lloyd B. Baker & Associates, LLC
Lockton Companies, LLC
Loganville Dialysis Center

Logical Computer Solutions, Inc.
Logistics Consulting
LONCO, Inc.
Lordon Engineering
Loudoun County (VA) Chamber of Commerce
Louisiana Association of Business & Industry
Lynchburg Kawasaki Yamaha, Inc.
Lynchburg Regional Chamber of Commerce
Magnolia Blossom Cafe
Magnolia-Columbia County Chamber of Commerce
Manhattan Chamber of Commerce
Maple Lawn Nursing Home, Inc.
Marathon Oil Corporation
Marietta Area Chamber of Commerce
Marilyn's Natural Foods
Marine & Industrial Hydraulics, Inc.
Martinizing Dry Cleaning
Maurer Management & Properties, Inc.
McAlister's of Tuscaloosa
McCallion Staffing Specialists
McDonald Excavating, Inc.
McKenna & Company, LLC
McNaughton & Gunn, Inc.
Medalist Insurance Group
Meissner Tierney Fisher & Nichols S.C.
Melbourne Regional Chamber of East Central Florida, Inc.
Metal Finishing Co.
Metal Powder Industries Federation
Metal Treating Institute
Metropolitan Milwaukee Association of Commerce
MetroWest Chamber of Commerce
Michigan Chamber of Commerce
Micropub Systems International, Inc.
Mid-Atlantic Hispanic Chamber of Commerce, Inc.
Mid-Plains Rural Telephone Cooperative
Miller Wire Works, Inc.
Milton-Freewater Area Chamber of Commerce
Minneapolis Regional Chamber of Commerce

Minnesota Chamber of Commerce
Mission Auto Connection
Mississippi Lime Company
Missouri Chamber of Commerce and Industry
Mister Sweeper, LP
Miza Foods, Inc.
Modern Metal Processing
Monroe and Associates
Montgomery County Chamber of Commerce
Morris Certified Inspections
Motor & Equipment Manufacturers Association
Mount Joy Chamber of Commerce
Mount Prospect Chamber of Commerce
MTO Clean of Wayne County
Music Go Round
My Good Labor Company
Naperville Area Chamber of Commerce
Napolitano GMAC Real Estate
Natchitoches Area Chamber of Commerce
National Association of Convenience Stores
National Association of Health Underwriters
National Association of Manufacturers
National Association of Wholesaler-Distributors
National Business Group on Health
National Council of Chain Restaurants
National Lumber and Building Material Dealers Association
National Ready Mixed Concrete Association
National Retail Federation
National Roofing Contractors Association
National Rural Electric Cooperative Association
National Teachers Associates Life Insurance Company
National Telecommunications Cooperative Association
Navarre Beach Chamber of Commerce
Nebraska Central Telephone Company
Nebraska Chamber of Commerce & Industry
Nelson Telephone Cooperative
Nevada Manufacturers Association
New Castle Hotels & Resorts

New Jersey Business & Industry Association
New Jersey Chamber of Commerce
New Mexico Association of Commerce & Industry
Non-Ferrous Founders' Society
Norfolk Southern Corporation
North Myrtle Beach Chamber of Commerce
North River ENT, PC
Northeast Pennsylvania Manufacturers and Employers Association
Northrop Grumman Corporation
Northumberland County Chamber of Commerce
Northwest Asphalt, Inc.
Northwest Telephone Cooperative Association
Norwalk Linen Service, Inc.
NPC International, Inc.
NPC, Inc.
NSTAR
NYCO Minerals, Inc.
O. F. Enterprises, LLC
O. F. Mossberg & Sons, Inc.
OBC Publishing Company
OfficeMax Incorporated
Ohio Chamber of Commerce
Oklahoma Lumbermen's Association
Old Stone Church, LLC
OMNI Community Credit Union
One Mesquite, LLC
Oshkosh Chamber of Commerce
Oxford Mining Company, LLC
Packard Industries, Inc.
Palmer Mutual Telephone Company
Panhandle Telephone Cooperative, Inc.
Paragon Global Resources, Inc.
Partner Communications Cooperative
Patrician Furniture
Paulding County Chamber of Commerce
Penn Color, Inc.
Pennsylvania Chamber of Business and Industry
Pennsylvania Manufacturers' Association

Permac Industries
Personnel Management, Inc.
Peters Imports, Inc.
Pfister & Company, Inc.
Piedmont Chamber of Commerce
Pine Drive Telephone Co.
Pine Knob Ski Resort, Inc.
Plains Cotton Cooperative Association
Plastomer Corporation
Plattsburgh-North Country Chamber of Commerce
Pogoda Companies
Poole Janitorial Service
Power Curbers
PowerNotebooks.com
PPEP, Inc.
Practical Employee Solutions
Pratt Ordway Properties
PRESTON LANDS, LLC
Princeton Mining Company, Inc.
Princeton West of Carefree
Printing Industries of America
Pulaski White Rural Telephone Cooperative, Inc.
Quartermaster Shop
Qwest Communications International Inc.
R. Hirt Jr., Co.
RAK Consulting, Inc.
Raleigh Chamber of Commerce
Rappahannock Cellars
Ray Electric
Raytheon Company
Renew Design Group, Inc.
Reno Sparks Chamber of Commerce
Rhode Island Chamber of Commerce Coalition
Rhodes-Joseph & Tobiason Advisors, LLC
Rich Osterman Electric Co., Inc.
Richardson Collision Center LLC
RIE Coatings, Inc.
Roaring Spring Blank Book Co.

Robert Allison Custom Homes LLC
Rochester Business Alliance
Rockwell Automation
Rockwell Collins
Rogers–Lowell Area Chamber of Commerce
ROHM Insurance Agency
Rome Area Chamber of Commerce
Ronnie Martin Realty, Inc.
Rosebud Mining Company
Rothsay Telephone Co.
Rowan County Chamber of Commerce
Rural Telephone
Russellville Steel Company, Inc.
Ruston-Lincoln Chamber of Commerce
RVW, Inc.
Ryder System, Inc.
Sadowski's Health Insurance Specialists
Saint Paul Area Chamber of Commerce
Salisbury Area Chamber of Commerce
Samsel Supply Company
Santa Clara Chamber of Commerce & Convention-Visitors Bureau
Sawmill Creek Vineyards, Inc.
Schafer Agency, Inc.
Schenectady County Chamber of Commerce
Schuylkill Chamber of Commerce
Schweitzer Engineering Laboratories, Inc.
Security Management Consulting
SEEK Careers/Staffing, Inc.
Self-Insurance Institute of America
Seminole Economic Development Corporation
ServiceMaster Clean
SES, LLC
Shark Industries Ltd.
Sheraton Tarrytown Hotel
Sherry Laboratories
Sidwell & Associates
SIGN Lite, Inc.
Signal Metal Industries, Inc.

Signature Technology Group, Inc.
Slattery Enterprises, Inc.
Smith Tree & Landscape Service, Inc.
Smith-Doyle Contractors, Inc.
Smurfit Stone Container Corporation
Snider-Killingsworth Insurance Agency
Snyder's of Hanover
Society of American Florists
Soiltest Farm Consultants, Inc.
SOL, Inc.
Somerset County (PA) Chamber of Commerce
South Carolina Chamber of Commerce
Southern Saratoga County Chamber of Commerce
Southwest Area Manufacturers Association
Spectra Energy
SPI: The Plastics Industry Trade Association
Sports Tutor, Inc.
Springfield (MO) Area Chamber of Commerce
St. Regis Culvert, Inc.
Star Valley Chamber of Commerce
State Farm Insurance
Stephens Insurance Services
Sterling Heights Regional Chamber of Commerce & Industry
Sterling Seismic Services Ltd.
Storm Technologies, Inc.
Strategic Insurance Solutions
Strategic IT Security Solutions
Structural Metals of Kansas City, Inc.
Stuart/Martin County Chamber of Commerce
Sunnyside Automotive, Inc.
Superior Building Supply
SUPERVALU
Supreme Mid Atlantic Corporation
Swantner & Gordon, LLP
Systems Management & Research, Inc.
Tacoma-Pierce County Chamber of Commerce
Tariff Affiliates.com
Tasty Baking Company

TEAM Industries, Inc.
Technology Service Corporation
Tempe Chamber of Commerce
Templeton Coal Company, Inc.
Temporary Accommodations Coordinators
Tennessee Chamber of Commerce & Industry
Terrell County Chamber of Commerce
Texas Association of Business
The Ascension Chamber of Commerce
The Association for Suppliers of Printing, Publishing and Converting
Technologies
The Boeing Company
The Business Council of New York State
The Business Council of Westchester
The Challenge Machinery Company
The Class Act
The Cody
The Council of Insurance Agents & Brokers
The ERISA Industry Committee
The Floor Shoppe, Inc.
The Henry Group
The Lancaster Chamber of Commerce & Industry
The Libman Company
The Mosser Group
The Otsego County Chamber of Commerce
The Ottoville Mutual Telephone Company
The Philpott Rubber Company
The State Chamber of Oklahoma
The Toledo Telephone Co., Inc.
The William H. Miner Agricultural Research Institute
Thibodaux Chamber of Commerce
THOR Investment Management, Inc.
Thurmond Consulting, Inc.
Tidewater Prosthetic Center, Inc.
Toccoa-Stephens County Chamber of Commerce
Top Sail Dental
TRC Global Solutions, Inc.
Tri-County Communications Cooperative, Inc.

Trinity Furniture
TriTech Corporation of America
True companies
Turner & Schoel, Inc.
Tuscaloosa County Park and Recreation Authority
Tuscarora Area Chamber of Commerce
Tyler Construction Group
U.S. Apple Association
U.S. Chamber of Commerce
UHS Insurance Agency
Universal Avionics System Corporation
Universal Health Network
Utah Manufacturers Association
ValerieG, Inc.
Van Horne Co-op Telephone Company
Van Wert Area Chamber of Commerce
Veranda Home Furnishings & Designs
Vermeer Corporation
Vie De France, Yamazaki, Inc.
Villemi Enterprises, Inc.
Virginia Chamber of Commerce
W.W. Grainger, Inc.
Walco Electric Co.
Walton County Chamber of Commerce
Washtenaw Engineering Co., Inc.
Wausau Region Chamber of Commerce
West Side Telecommunications
Western Hose Gasket Company
Western Reserve Bank
Westfield Group
Wichser Services
Williams
Williamsport/Lycoming Chamber of Commerce
Williams-Pyro, Inc.
Willis
Wilsonville Chamber of Commerce
Winds Aloft, LLC
Winona Area Chamber of Commerce

Wisconsin College Planning, LLC
Wisconsin Manufacturers & Commerce
Woods Manufacturing & Machining Company
Xerox Corporation
X-Ray Sales & Service Co.