

October 9, 2018

The Honorable Steven Mnuchin
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

CC:PA:LPD:PR (REG-104397-18)
Room 5203
Internal Revenue Service
P.O. Box 7604
Ben Franklin Station
Washington, DC 20044

**ATTN: IRS (REG—104397—18)
Additional First Year Depreciation Deduction (RIN 1545-BO74)**

Dear Secretary Mnuchin:

The undersigned companies and associations appreciate this opportunity to comment on the Internal Revenue Service’s (“IRS”) proposed regulations on Internal Revenue Code (“Code”) § 168(k), as amended by the Tax Cuts and Jobs Act, Pub. L. 115-97 (“H.R. 1”).¹ We urge the IRS to utilize this rulemaking to issue interim guidance on the drafting errors in H.R. 1 pertaining to depreciation of qualified improvement property (“QIP”). Consistent with Congress’s intent and H.R. 1’s Joint Explanatory Statement on depreciation recovery periods (and relatedly, bonus depreciation eligibility) for QIP, such guidance should *allow taxpayers – pending enactment of technical corrections legislation – to apply 15-year Modified Accelerated Cost Recovery System (“MACRS”) and 20-year Alternative Depreciation System (“ADS”) recovery periods for QIP.*

There is no dispute that Congress intended to assign QIP a 15-year MACRS recovery period and a 20-year ADS recovery period. In addition to the Joint Explanatory Statement affirming as much, H.R. 1 was scored as if the 15- and 20-year assignments were made. Further, these QIP drafting errors are among the few provisions in H.R. 1 identified by the Joint Committee on Taxation as needing true “technical corrections.”

Attached is an August 16, 2018 letter from all Republican members of the Senate Finance Committee to the IRS confirming congressional intent regarding the treatment of QIP and notifying the IRS that they plan to introduce technical corrections legislation to address the errors. The purpose of the letter, it states, is to ensure that the IRS’s position on these QIP provisions is consistent with Congress’s intent. Also attached is a letter from sixteen Democratic senators to Secretary Mnuchin urging the Treasury Department to address the QIP errors *in a manner consistent with the Joint Explanatory Statement and H.R. 1’s score* through guidance.

Without such guidance from the IRS – until Congress is able to pass technical corrections legislation – businesses investing in upgrades will be worse off from a cash flow and tax exposure perspective than they were pre-tax reform (when 40 percent bonus depreciation would have applied to all QIP, and restaurant, retail and leasehold properties would have had a 15-year,

¹ Internal Revenue Service, Notice of Proposed Rulemaking, *Additional First Year Depreciation Deduction*, 83 Fed. Reg. 39292 (Aug. 8, 2018).

rather than a 39-year, recovery period for QIP). We have attached a letter from more than 200 businesses and trade groups to Secretary Mnuchin explaining the impact these errors are having – and will continue to have – on a variety of industries and asking the Treasury Department to issue guidance consistent with congressional intent as soon as possible to ensure that American businesses and workers are not unduly penalized by these drafting mistakes. Specific examples of negative consequences associated with these errors include, among others:, *inter alia*:

- 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;
- Delays in store and restaurant remodeling projects and, by extension, a negative impact on these businesses’ ability to attract customers and compete with newer market entrants; moreover, this creates safety concerns because, in some cases, installations of sprinkler systems also are delayed (creating a more perilous situation in the case of fire);
- Loss of construction jobs associated with commercial renovation projects;
- 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;
- 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 and other improvements), including high-quality products manufactured in the U.S.; and
- Less investment in energy-efficient QIP products, which save businesses substantial costs in the long term (as much as 50-90 percent through upgraded lighting and controls alone) and reduce energy consumption.

These consequences – albeit unintended – are contrary to the Administration’s goals of creating jobs, increasing investment, and promoting economic growth via meaningful tax reform.

Based on the foregoing, we again urge you to quickly provide guidance clarifying that IRS enforcement of these QIP provisions will follow Congressional intent and that taxpayers filing returns for fiscal year 2018 may take a position consistent with that intent.

Sincerely,

Aaron’s
Abercrombie & Fitch Co.
Acuity Brands, Inc.
Advanced Auto Parts, Inc.

Ahold Delhaize USA
Alabama Grocers Association
Algoma Piggly Wiggly
Alliance Data

American Eagle Outfitters, Inc.
Arizona Food Marketing Alliance
Arkansas Grocers and Retail Association
Arnav Enterprises, LLC
Associated Builders and Contractors
Associated General Contractors of America
Association of Kentucky Fried Chicken
Franchisees (AKFCF)
Auto Zone, Inc.
B & R Stores, Inc.
B. Green & Co., Inc.
Bailey's General Store
Baker's Management, Inc.
Beall's Inc.
Best Buy Co., Inc.
Big Lots
Big Y Foods, Inc.
BKT Enterprises Inc
Blackford Foods
Brinker International
Buehlers Fresh Foods
Building Owners and Managers Association
(BOMA) International
Casler, Inc.
Collins Family Markets Inc
Columbiana Foods Inc.
Congressional Fire Services Institute
Connecticut Food Association
Cookies Food Products
Corning Mini Mart
Cox's Foodarama Inc.
Cranfords Fresh
Crate & Barrel Holdings Inc. and
Subsidiaries
CRE Finance Council
CVS Health
Daniels Foods, Inc.
Dan's Food Center
Dave's Supermarket, Inc.
Denny's Inc.
Dick's Sporting Goods
Dierbergs Markets, Inc.
Dillard's Inc.
Doc's Foods Stores
Don's Food Center
Dorothy Lane Market, Inc.

Dunkin' Brands
Eaton
Eickhoff's ShopRite Supermarkets
El Rio Grande Latin Market
Express Inc.
Fareway Stores Inc.
Fiesta Foods
Fitzgerald's Foods
Florida Retail Federation
Food Giant
Food Marketing Institute
Food Parade inc.
G.E. Foodland, Inc.
Garafalo Markets
Geissler's Super Market
Georgia Food Industry Association
Georgia Retail Association
GF Buche Co.
Glass Gardens
Godin's Piggly Wiggly
Gongco Foods
Gooseberries Fresh Food Market
Grolmus Enterprises
Hansen's IGA
Harps Food Stores, Inc.
Healthy's, Inc.
Henderson's IGA, Inc.
Hi Nabor Supermarket, LLC
Highland Park Market
Hoyt Lakes IGA
Hy-Vee
Idyllwild Village Market
IKEA North America Services, LLC
Illinois Food Retailers Association
Indiana Grocery Group, LLC
International Association of Fire Chiefs
Iowa Grocery Industry Association
Island Market, Inc.
J.C. Penney Company, Inc.
Janssen's Market LLC
Jerry's Enterprises, Inc.
Jo-Ann Stores, LLC
John Brooks Supermarkets
JW's Foods, Inc
Kaune's Neighborhood Market
Keith's Foods Inc.

Kellogg Co.
Kentucky Grocers & Convenience Store
Assc.
Knowlan's Super Markets, Inc.
Kocian's Family Market
Kramer Foods
LaBonne's Markets
Lamb's Fresh Market
Levi Strauss & Co.
Lisbon Foods, Inc.
Little Caesar Enterprises, Inc.
Lomira Piggly Wiggly
Louisiana Retailers Association
Lowe's Market
Lund Food Holdings, Inc.
Mackenthun's Fine Foods
Macy's, Inc.
Maryland Retailers Association
Massachusetts Food Association
Maurer's Market
McKinnon's Supermarkets
Midwest Independent Retailers Association
Miner's Inc.
Minnesota Grocers Association
Mississippi Retail & Grocers Association
Misslers IGA
Missouri Grocers Association
Missouri Retailers Association
Monnats Country Store
Mt. Plymouth IGA Fresh Market
NAIOP, the Commercial Real Estate
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National Association of Convenience Stores
(NACS)
National Association of Theatre Owners
National Electrical Manufacturers
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National Fire Sprinkler Association (NFSA)
National Grocers Association
National Restaurant Association
National Retail Federation
Nebraska Grocery Industry Association, Inc.
Nebraska Retail Federation
Neiman Marcus Group
Nemenz Food Stores
New Hampshire Grocers Association

New Jersey Food Council
New Jersey Retail Merchants Association
NG Management Inc
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Nilssen's
North Dakota Petroleum Marketers
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North Dakota Propane Gas Association
North Dakota Retail Association
North Main IGA
North State Grocery, Inc.
Northwest Grocery Association
Nugget Market, LLC
Nutricion Fundametal, Inc.
Ochab Corporation
Ohio Grocers Association
Oklahoma Grocers Association
Ozark Empire Grocers Association
Pennsylvania Food Merchants Association
Pennsylvania Retailers Association
Petco Animal Supplies, Inc.
PetSmart, Inc.
Philbee Foods
Pruett's Food
Puckett's Food Stores, Inc.
R & S Supermarket, LLC
Randys Neighborhood Markets
Red Rock Resorts
Rehkopf Enterprises, Inc.
REM Markets
Retail Association of Maine
Retail Association of Nevada
Retail Industry Leaders Association
RI Food Dealers Association
Ried's Markets, Inc.
Rite Aid
Rivers Marketplace, Inc.
Roselynn, Inc.
Ross Stores, Inc.
Roth's Fresh Markets
Roy's Hometown Grocery
Rush Foods, Inc.
S & R Quisberg Inc.
Sendik's Food Markets
Shoppers Value Foods
ShopRite of Hunterdon County

ShopRite of New London
Shugar's
Signify (formerly Philips Lighting)
Snyder Foods, LLC
Sonic Corp.
Stepherson, Inc.
Steve DeYoung's Big Top Market
Stormans, Inc.
Super One Foods
Superb Super Markets, Inc.
Supermarket Operations, Inc.
Tarbell & Company
Target Corporation
Teal's Market
Texas Roadhouse, Inc.
The Cheesecake Factory Incorporated
The Fresh Grocer
The Home Depot
The Kroger Co.
The Market of Madrid
The Michaels Companies
The Real Estate Roundtable
The Roberts Co., Inc.
The Save Mart Companies

The TJX Companies, Inc.
The Wendy's Company
Thoman Brothers Super Market, Inc.
Thompson's IGA Foods
Tractor Supply Company
Trendahl's Super Foods
Trig's
URM Stores, Inc.
Utah Food Industry Association
Utah Retail Merchants Association
Vallarta Supermarkets
Viking Village Foods, Inc.
Virginia Retail Merchants Association
W.S. Badcock Corporation
Wakefern Food Corp
Walla Walla Harvest Foods
Washington Food Industry Association
Wayne's Piggly Wiggly
Western Supermarkets
Windham IGA
Wisconsin Grocers Association
Witt's Piggly Wiggly
Wray's Incorporated
Yum Brands, Inc.

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United States Senate

COMMITTEE ON FINANCE

WASHINGTON, DC 20510-6200

JEFFREY WRASE, STAFF DIRECTOR AND CHIEF ECONOMIST
JOSHUA SHEINKMAN, DEMOCRATIC STAFF DIRECTOR

August 16, 2018

The Honorable Steven T. Mnuchin
Secretary of the Treasury
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

The Honorable David J. Kautter
Assistant Secretary of the Treasury for Tax Policy and
Acting Commissioner of the Internal Revenue Service
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224

Dear Secretary Mnuchin and Acting Commissioner Kautter:

We are writing as the Members of one of the Committees of jurisdiction responsible for the drafting of the tax-reform legislation that was enacted on December 22, 2017 (H.R. 1, 115th Cong., 1st Sess., Pub. L. 115-97). We write to clarify the congressional intent of this recently enacted tax legislation (specifically, sections 13204, 13302, and 13307 of H.R. 1), which is reflected in the conference report, revenue estimates, and other legislative history.

While this letter focuses on these three important provisions, we are continuing a thorough review of Pub. L. No. 115-97 to identify other instances in which the language as enacted may require regulatory guidance or technical corrections to reflect the intent of the Congress. After this review, we intend to introduce technical corrections legislation to address any items identified in the on-going review.

Section 13204 of H.R. 1 provides rules related to the depreciation of real property. We have identified a technical correction that is necessary to reflect the legislative intent with respect to this provision. Specifically, in eliminating the separate definitions of qualified leasehold improvement, qualified restaurant, and qualified retail improvement property and providing a new single definition of qualified improvement property, the language in section 13204(a) failed to designate qualified improvement property as 15-year property under the modified accelerated cost recovery system ("MACRS"). In addition, there is a typographical error in a cross-reference identifying qualified improvement property as property which is recovered over 20 years under the alternative depreciation

system (“ADS”). Congressional intent was to provide a 15-year MACRS recovery period and a 20-year ADS recovery period for qualified improvement property. Such intent is set forth in the Conference Report to accompany H.R. 1 (H.R. Rep. 115-466, at p. 366).

Section 13302 of H.R. 1 modifies the rules governing the deduction of net operating losses (“NOLs”). We have identified a technical correction that is necessary to reflect the legislative intent with respect to this provision. Specifically, section 13302(e)(2) includes language stating that the modifications made to NOL carryforwards and carrybacks apply to net operating losses arising in taxable years *ending* after December 31, 2017. Congressional intent was to provide that the NOL carryforward and carryback modifications are effective for NOLs arising in taxable years *beginning* after December 31, 2017. Such intent is set forth in the Conference Report to accompany H.R. 1 (H.R. Rep. 115-466, at p. 394).

Section 13307 of H.R. 1 denies a deduction for (1) any settlement or payment related to sexual harassment or sexual abuse if such settlement or payment is subject to a nondisclosure agreement (“NDA”), or (2) attorney’s fees related to such a settlement or payment. We have identified a technical correction that is necessary to reflect the legislative intent with respect to this provision. Specifically, the provision arguably prohibits the recipient of any payment from deducting legal fees incurred in pursuing sexual harassment cases, because such legal fees are “related to” a settlement or payment that is subject to a NDA. Congressional intent was that these attorney’s fees would not be subject to this rule.

We send this letter to provide sufficient clarification so that any guidance that is issued related to sections 13204, 13302, and 13307 of H.R. 1 (Pub. L. No. 115-97) and the Internal Revenue Service’s enforcement of them reflects the Congress’ intent. Thank you for your cooperation on this matter.

Sincerely,



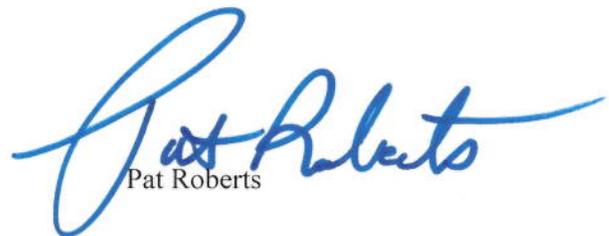
Orrin Hatch
Chairman



Chuck Grassley



Mike Crapo



Pat Roberts

Michael B. Enzi

Michael Enzi

John Cornyn

John Cornyn

John Thune

John Thune

Richard Burr

Richard Burr

Johnny Isakson

Johnny Isakson

Rob Portman

Rob Portman

Patrick Toomey

Patrick Toomey

Dean Heller

Dean Heller

Tim Scott

Tim Scott

Bill Cassidy, M.D.

Bill Cassidy

United States Senate

WASHINGTON, DC 20510

September 24, 2018

The Honorable Steven T. Mnuchin
Secretary of the Treasury
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

As the Treasury Department continues implementation of the Tax Cuts and Jobs Act, we write to raise concern regarding the depreciation treatment of qualified improvement property. Improper implementation of this portion of the 2017 law would cause disruption to a wide range of industries, including the nation's retail, restaurant, and commercial property industries. Collectively, the impacted industries support millions of jobs nationwide and their economic impact is significant.

As the 2017 tax law takes effect, business across the country are now making critical investment decisions based on both professional guidance on the interpretation of the tax law and on guidance from the Treasury. Some businesses in our communities, including restaurants and retail establishments, are concerned that the tax law unintentionally changed the depreciation schedule for qualified improvement property to 39 years.

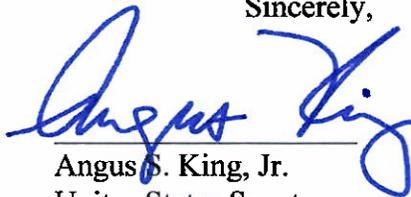
Made permanent in the bipartisan 2015 PATH Act, a 15-year recovery period was maintained for improvements to certain commercial properties, including restaurant, retail, and leasehold spaces. A lengthened 39-year depreciation schedule does not reflect the reality that small businesses renovate and improve their structures far more frequently, and makes property renovation and rehabilitation significantly more expensive and less likely to occur.

In the Conference Agreement that accompanied the 2017 tax law, it is stated that qualified improvement property has a 15-year recovery period and the score from the Joint Committee on Taxation assumed this fact as well. Given this, and the potential for considerable harm to local economies, we believe it would be prudent for Treasury to address this issue and its interpretation through guidance.

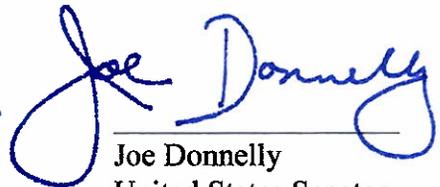


Doug Jones
United States Senator

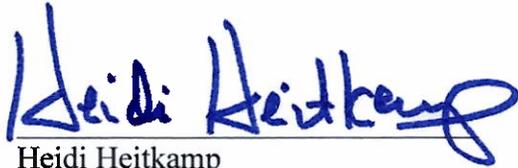
Sincerely,



Angus S. King, Jr.
United States Senator



Joe Donnelly
United States Senator



Heidi Heitkamp
United States Senator



Bill Nelson
United States Senator



Sherrod Brown
United States Senator



Margaret Wood Hassan
United States Senator



Jeanne Shaheen
United States Senator



Joe Manchin III
United States Senator



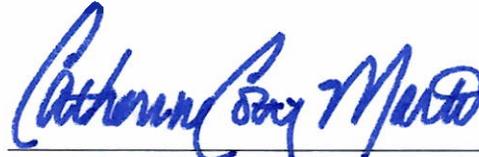
Tim Kaine
United States Senator



Gary C. Peters
United States Senator



Tammy Duckworth
United States Senator



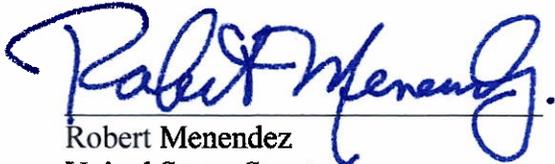
Catherine Cortez Masto
United States Senator



Tina Smith
United States Senator



Amy Klobuchar
United States Senator



Robert Menendez
United States Senator

August 22, 2018

The Honorable Steven Mnuchin
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Dear Secretary Mnuchin:

The undersigned organizations urge the Treasury Department to issue interim guidance with respect to drafting errors that were made to the Tax Cuts and Jobs Act (“Act”) -- provisions dealing with qualified improvement property (“QIP”) and net operating losses (“NOL”). The signatories to this letter may have an interest in one but not necessarily both of the provisions but recognize the need to have them both resolved on an expeditious basis. The delay in correcting these provisions has caused economic hardship for some retailers, restaurants, members of the real estate industry, and suppliers of building products, and is also delaying investments across the economy that impact the communities in which these companies are doing business. This also results in safety concerns because, in some cases, it is causing a delay in upgrading existing sprinkler systems, creating a more perilous situation for our nation’s firefighters.

At the outset, it is important to note that it is widely acknowledged that both the QIP and NOL provisions contain unintended drafting errors such that the provisions do not currently operate consistent with Congressional intent – there are no policy or technical objections suggesting that these drafting errors should not be corrected.

The drafting error in the QIP provision causes improvements to buildings to be written off over 39 years instead of one year as contemplated under the Act. As a result, a taxpayer gets to write off only 2.5% of their improvement costs in the year the expenditures are made, and 97.5% over the remaining 38 years, instead of writing off 100% of the cost in the year the expenditures are made. This very large difference in the after-tax cost of making improvements is causing a delay in some store and restaurant remodeling projects, as well as causing some retailers to decline opportunities to purchase or lease new store locations that would require substantial improvements. These decisions not only deny communities the jobs associated with substantial construction projects, but also deny our communities the opportunity to bring new, permanent jobs to an otherwise abandoned store or to revitalize a declining mall. The delayed investment in remodeling projects is also causing a decline in sales by manufacturers that supply products used in remodels, like energy-efficient lighting and plumbing supplies.

The drafting error in the NOL provision imposes a retroactive tax increase on businesses that are in loss positions and already facing liquidity issues. The error in the effective date of the provision that eliminates NOL carrybacks means that businesses that were expecting a carryback for their tax years that began in 2017, before it was known if tax reform would pass and which tax code provisions would be modified by tax reform, will not be receiving the cash that is owed them until some time in the future. This timing difference is critical to cash-strapped businesses

that were counting on the carryback to finance continuing operations, as well as investments needed to revitalize their businesses.

We urge the Treasury Department to issue guidance that will assure that these provisions are administered as intended by Congress, avoiding the need for amended returns and releasing associated economic activity. At a minimum, such guidance should provide that the Internal Revenue Service will not challenge taxpayers who take positions with respect to the QIP and NOL provisions that are consistent with Congressional intent. If guidance is not issued by November 15, 2018, the extended due date for FY 2017 tax returns for most retailers, the retail signatories on this letter will have to file thousands of amended federal, state and local income tax returns when the provision is later clarified. They will also need to re-book the qualified improvement property assets in their Fixed Asset Management Systems, which may require hundreds of additional man hours of work for each business. The additional regulatory burdens associated with further delay of guidance with respect to these provisions are antithetical to the policy behind Executive Order 13789, requesting the Treasury Department to reduce tax regulatory burdens.

We urge you to issue guidance that will facilitate the intent of the law and eliminate the imposition of large additional tax compliance and accounting burdens on taxpayers, as well as associated tax enforcement burdens on the Internal Revenue Service.

Sincerely,

Aaron's
Abercrombie & Fitch Co.
Acuity Brands Lighting Inc.
Advanced Auto Parts, Inc.
Ahold Delhaize USA
Air-Conditioning, Heating and Refrigeration Institute
Alabama Grocers Association
Alabama Grocers Association
Alabama Retail Association
Algoma Piggly Wiggly
Alliance Data
Alliance to Save Energy
American Institute of Architects (AIA)
American Sale
Arizona Food Marketing Alliance
Arizona Retailers Association
Arkansas Grocers and Retail Association
Arnav Enterprises, LLC
Associated Builders & Contractors
Associated General Contractors of America
Association of Kentucky Fried Chicken Franchisees
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Firehouse Subs
Fitzgerald's Foods
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Food Parade inc.
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Garafalo Markets
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Geissler's Super Market
Georgia Food Industry Association
GF Buche Co.
Glass Gardens
Godin's Piggly Wiggly
Gongco Foods
Gooseberries Fresh Food Market
Grolmus Enterprises
Gymboree Group
Hansen's IGA
Harps Food Stores, Inc.
Healthy's, Inc.
Heating Air-conditioning & Refrigeration Distributors International (HARDI)
Henderson's IGA, Inc.
Hi Nabor Supermarket, LLC
Highland Park Market
Hill Phoenix
Hobby Lobby Stores, Inc.
Home Furnishings Association
Hoyt Lakes IGA
Hy-Vee
Idaho Lodging & Restaurant Association
Idaho Retailers Association
Idyllwild Village Market
IKEA North America Services, LLC
Illinois Food Retailers Association
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Independent Organization of Little Caesar Franchises
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Inspire Brands
International Association of Fire Chiefs
International Association of Kumon Franchisees
International Council of Shopping Centers
Iowa Grocery Industry Association
Island Market, Inc.
J.C. Penney Company, Inc.

Jack In the Box, Inc.
Janssen's Market LLC
Jerry's Enterprises, Inc.
John Brooks Supermarkets
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Kaune's Neighborhood Market
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Knowlan's Super Markets, Inc.
Kocian's Family Market
Kramer Foods
LaBonne's Markets
Lamb's Fresh Market
Legrand, North America
Levi Straus & Co.
Limited Brands, Inc.
Lisbon Foods, Inc.
Lomira Piggly Wiggly
Louisiana Retailers Association
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Macy's, Inc.
Maine Franchise Owners Association
Maryland Retailers Association
Massachusetts Food Association
Maurer's Market
McDonald's Corporation
McKinnon's Supermarkets
Midwest Independent Retailers Association
Miner's Inc.
Minnesota Grocers Association
Mississippi Retail & Grocers Association
Misslers IGA
Missouri Grocers Association
Missouri Retailers Association
Monnats Country Store
Mt. Plymouth IGA Fresh Market
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National Association of Electrical Distributors (NAED)
National Association of Theater Owners
National Council of Chain Restaurants
National Electrical Manufactureres Association
National Federation of Independent Business (NFIB)

National Fire Sprinkler Association
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NG Management Inc
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Nordstrom, Inc.
North American Association of Subway Franchisees
North Carolina Retail Merchants Association
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Pruett's Food
Puckett's Food Stores, Inc.
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Real Estate Roundtable
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Rehkopf Enterprises, Inc.

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Roselynn Inc
Ross Stores, Inc.
Roth's Fresh Markets
Roy's Hometown Grocery
Rush Foods, Inc.
S & R Quisberg Inc.
Save Mart Companies
Sendik's Food Markets
Shoppers Value Foods
ShopRite of Hunterdon County
ShopRite of New London
Shugar's
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Snyder Foods, LLC
Sonic Corp.
South Dakota Retailers Association
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Stage Stores, Inc.
Stepherson, Inc.
Steve DeYoung's Big Top Market
Stormans, Inc.
Super One Foods
Superb Super Markets, Inc
Supermarket Operations Inc.
Taco John's International Inc.
Tarbell & Company
Teal's Market
Texas Retailers Association
Texas Roadhouse
The Cheesecake Factory, Incorporated
The Fresh Grocer
The Home Depot
The Kroger Co.
The Market of Madrid
The Michaels Companies
The National Coalition of Associations of 7-11 Franchisees

The Roberts Co., Inc.
The TJX Companies, Inc
The UPS Store Owners Franchisee Association
The Wendy's Company
The Willis Music Company
Thoman Brothers Super Market, Inc.
Thompson's IGA Foods
Tractor Supply Company
Treppendahl's Super Foods
Trig's
Unified Brands
URM Stores, Inc.
Utah Food Industry Association
Utah Retail Merchants Association
Vallarta Supermarkets
Viking Village Foods, Inc.
Virginia Retail Merchants Association
Waffle House Inc.
Wakefern Food Corp
Walla Walla Harvest Foods
Washington Food Industry Association
Wayne's Piggly Wiggly
Western Supermarkets
White Castle System, Inc
Windham IGA
Wisconsin Grocers Association
Witt's Piggly Wiggly
Wray's Incorporated
Wright's Jewelers, Inc.
Yum! Brands, Inc.