

June 3, 2020

The Honorable Mitch McConnell
Majority Leader
United States Senate
Washington, D.C. 20510

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

The Honorable Chuck Schumer
Minority Leader
United States Senate
Washington, D.C. 20510

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

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

The undersigned companies and organizations represent the 2.4 million Americans employed in the energy efficiency field. Our industry includes domestic manufacturers and family-owned “Main Street” businesses in virtually every community across the U.S. With an estimated 413,500 jobs lost since the onset of the COVID-19 pandemic, our industry has been devastated.

The purpose of this letter is to ask that you move quickly to improve and expand the current Section 25C tax credit for homeowner energy efficiency improvements. When available at the right level, this tax credit has a proven track record. It puts contractors and manufacturers in this industry back to work while making home improvements that lower homeowners’ heating and cooling bills, improve home comfort, and address important environmental objectives.

Specifically, we ask that you update the Section 25C tax credit based on the bipartisan Home Energy Savings Act of 2019, introduced in the Senate by Senators Maggie Hassan (D-NH) and Susan Collins (R-ME) and in the House by Representatives Jimmy Gomez (D-CA) and Mike Kelly (R-PA). The bill resets the lifetime single-use cap on the credit and raises the credit amount from the current 10 percent to 15 percent of eligible expenditures, up to \$1,200, for the installation of energy efficient cooling and heating systems, windows, insulation, water heaters and other products.

To help speed the recovery in our sector, we ask that you double the amount of the credit for the next two years from the \$1,200 called for in the bill to \$2,400 and double the percentage of eligible expenditures from 15 percent to 30 percent. Our experience working with customers shows that the current 25C credit of \$500 is not enough to spur homeowner investment at a level that would put hundreds of thousands of Americans who have lost their jobs back to work.

When our country last faced a crippling economic crisis in 2009, Congress responded by significantly expanding residential energy tax credits, including raising the 25C credit to \$1,500. This policy immediately boosted the number of claims for residential energy credits to nearly 7 million per year in 2009 and 2010, with the dollar amount for the claims increasing roughly five-fold over previous years – driving billions of dollars in economic activity.

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Nearly 80 percent of energy efficiency companies have fewer than 20 employees, and these small businesses have been the hardest hit in our sector by the pandemic shutdown, with workers unable to get into homes and buildings to do their work. Providing a robust tax incentive for homeowner energy efficiency improvements will quickly restart this industry and help put these workers back on the job.

Sincerely,

1st Class Insulation (Glendale, AZ)
951 Construction (Wildomar, CA)
A+ Insulation (Lenexa, KS)
ABS Insulating (Charleston, SC)
ABS Coastal Insulating (Myrtle Beach, SC)
ABS Southeast (Worcester, MA)
A C Cool, Inc. (Orange, CA)
A&L Solutions (Woodbine, IA)
A. David Clendennen Services (Marble Falls, TX)
AAA Air Control A/C (Marble Falls, TX)
Aarons Alternative Energy (High Ridge, MO)
AB Specialty Silicones (Waukegan, IL)
ABA Appliance (Austin, TX)
AC Systems, Inc. (Concord, CA)
Accurate Insulation of Colorado (Grand Junction, CO)
Advanced Fiber (Bucyrus, OH)
Adam R King Spray Foam Insulation (Souderton, PA)
ADCO, Inc (Paducah, KY)
ADO Products (Rogers, MN)
Advanced Heating (Morgantown, KY)
Advantage Air (Valley Park, MO)
Advantage Foam Insulators (Newport, MN)
Advantage Glass & Supply (Sanford, FL)
AFI Supply (Brooklyn, NY)
Affordable Heating and Air (Sylacauga, AL)
AGL Spray Foam (Sharon Hill, PA)
Air Care Today (Martindale, TX)
Air Comfort Service (Hazelwood, MO)
Air Comfort Systems (Kyle, TX)
Air One Heating & Air (North Vernon, IN)
Air Rey (Houston, TX)
Air Specialists (Houston, TX)
AIR SPECIALTY INC. (Semmes, AL)
Air Tech Heating & AC Service (Burbank, CA)
Air Works Heating (Torrance, CA)
AirCon Mechanical (Auburn, AL)
Airmaxx Inc. (El Cajon, CA)
Airplus of California (Corona, CA)
Airseal Insulation Systems (Brooklyn, NY)
Alamo Austin Air (Austin, TX)
Albert Air Inc (Fullerton, CA)

Alicia Air Conditioning & Heating (Lake Forest, CA)
All American A/C (Panama City, FL)
All Florida Insulation LLC (Longwood, FL)
All Seasons Insulation (Colton, CA)
Allstate spray foam insulation (Visalia, CA)
All Purpose Windows and Doors (Las Vegas, NV)
All Purpose Windows and Doors (Salt Lake City, UT)
All Seasons Insulation (Johnson City, TN)
Allweather Insulation (Tallahassee, FL)
Allied (Asheville, NC)
Allied Insulation (Commerce City, CO)
Allison A/C & Heating (Corona, CA)
Alpha Insulation and Gutters (Wadsworth, OH)
American Air (Beaumont, TX)
American Building Products (Morgantown, WV)
American Building Products (Middleburg Heights, OH)
American Building Products (Middletown, PA)
American Crawlspace & Pest Services (Seattle, WA)
American Energy Services (Huntsville, AL)
American Fireplace (Ferndale, MI)
American Home Fireplace & Patio (West Salem, WI)
American Institute of Architects
American National Insulation (Aurora, IL)
American Specialty Insulation (Bakersfield, CA)
Anacapa Heat & Air Inc. (Oxnard, CA)
Andersen Corporation
Anderson Insulation (Saci, ME)
A.O. Smith
Anton's (St Louis, MO)
Apex Insulation (Rock Valley, IA)
Apollo Heating (Hazelwood, MO)
AppleBlossom Energy (Harrisburg, NC)
Apple Valley Insulation (Hesperia, CA)
Aqua Plumbing & Air (Sarasota, FL)
Arctic Express (Corpus Christi, TX)
Area Heating (Carlinville, IL)
Arise Services (Leander, TX)
Armored Heating (Franklin, IN)
Aryco HVAC (Monrovia, CA)
ASC (Lampasas, TX)
Ascension Insulation & Supply (Gonzales, LA)

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Aspen Insulation (Pahrump, NV)
Astro Insulation of Illinois (Ringwood, IL)
Atlanta Gas Equipment (Atlanta, GA)
Austin Contractor Services (Austin, TX)
Automatic Climate Control (St Charles, MO)

B and B Spray Foam Insulation (Kentwood, LA)
Bahr Spray Foam (Groton, SD)
Banker Insulation (Lakewood, WA)
Bart Fireside (Columbia, SC)
BASF-Neopor North America
Bather Insulation (Oneida, WI)
BDI Insulation (Idaho Falls, ID)
Bel-O Cooling (O'Fallon, IL)
Bell Products, Inc. (Napa, CA)
BELOMAN (Belleville, IL)
Bennett Heating and Air (Purvis, MS)
Beuligmann Htg & A/C (Poseyville, IN)
Beicker Insealation (Seguin, TX)
Bennett Supply Company (Cheswick, PA)
BER Energy Services (San Antonio, TX)
Best Insulation (Dripping Springs, TX)
Best-Way Insulation Fairmont (Fairmont, NC)
Big City Insulation (Washington, UT)
BIOFOAM Inc. (Chicago, IL)
Biomax Spray Foam Insulation (Flint, TX)
Bison Insulation (Denver, CO)
BK Sales, LLC (Houston, TX)
Black Gold, Inc. (Topeka, KS)
Blaze King Industries (Walla Walla, WA)
BlocPower (Albany, NY)
Blueair Heating & Air Conditioning ((Austin, TX)
Booher Tin Shop (Salem, IL)
B-Organized Insulation (Charlotte, NC)
Bowman Heating and Air (Petal, MS)
Brennan Heating (Jacksonville, IL)
Breathitt Mechanical (Jackson, KY)
Brian's Insulation (Isanti, MN)
Bright Power (New York, NY)
Broken Drum of Bakersfield (Bakersfield, CA)
Brown's Heating (O'Fallon, MO)
Bruening Heating (Mendon, IL)
Bryant Heating (Louisville, KY)
Bryant Heating and Air (Pasadena, CA)
Buffington Brothers (Poplar Bluff, MO)
Builders Insulation (Oklahoma City, OK)
Building Performance Association
Building Performance Coalition
Building Specialties (Houston, TX)
Building Services Group (Salt Lake City, UT)
Burnham Insulation & Shelving (Auburn, WA)
Bunten AC (Austin, TX)
Byers Heating & A/C (Boonville, IN)

C&S Heating (Wentzville, MO)
Callahan Foam Insulation (Houston, MS)
California Building Products (Salinas, CA)
Cambria Glass and Insulation (Johnstown, PA)
Camflo (Flora, IN)
Cameron Group (Elkridge, MN)
Cameron Ashley Building Products (Greenville, SC)
Campen Heating (Canton, MO)
Carey Heating (Bardstown, KY)
Cape Cod Insulation (South Yarmouth, MA)
Cape Insulation Company (Ocean View, NJ)
Capital Insulation (Springfield, VA)
Cardale (Logan, UT)
Carlisle Insulation (Omaha, NE)
Carlisle Construction Materials (Carlisle, PA)
Carolina Precision Fibers SPV (Ronda, NC)
Carrier Corporation
Carroll Insulation & Window Co. (Shreveport LA)
Cary Insulation Company (Birmingham, AL)
Cary Insulation (Bohemia, NY)
CBIS / Korfil Inc
CD Insulation (Williamsburg, IA)
Cellofoam North America (Conyers, GA)
Cellulose Insulation Manufacturers Assoc.
Centex Mechanical Air & Heat (Bastrop, TX)
Central California Insulation (San Jose, CA)
Central Heating and Air Conditioning (Atlanta, GA)
Central Idaho Systems (Lewiston, ID)
Central KY Spray Foam (Georgetown, KY)
Central States Insulation Wholesale (Blaine, MN)
Central States Insulation Wholesale (Lenexa, KS)
Central Texas Insulation Contractors (Belton, TX)
Central Valley Insulation (North Las Vegas, NV)
CertainTeed Corporation
Certified electric.inc (Brunswick, GA)
Chase Insulation (Austin, TX)
Chester Insulation, (West Chester, PA)
Chesterfield Service (Chesterfield, MO)
Chestnut Hill Chimney & Hearth (Farmington, NH)
Chim Cherie's House of Fireplaces (Des Moines, IA)
Chimney Techniques, Inc (Aberdeen, WA)
Chris Mullins Co. (Kingsport, TN)
City Wide Insulation of GB (De Pere, WI)
Cisco Heating & Air (St Peters, MO)
CJ Insulation (Waukegan, IL)
CleanFiber (Buffalo, NY)
Climate Conditioning Co. (Tampa, FL)
Climate Control Insulation (Mansfield, TX)
Climate Masters (Webster Groves, MO)
Climate Masters & Elec. Co. (Spanish Fort, AL)
Climatech Air Inc. (Savannah, GA)
Combee Insulation (Lakeland, FL)
Climatemp Cooling and Heating Inc. (Summerdale, AL)

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Closed Cell Structures (North Reading, MA)
Coastal Insulation (Ft. Walton Beach, FL)
Cold Country Spray Foam (St. Adolphe, ND)
Comfort Advisors (Ladera Ranch, CA)
Comfort Air (Mt Sterling, KY)
Comfort Pro Insulators (Little Suamico, WI)
Complete HVAC and Plumbing (Albion, IL)
Conrad Watson Air Conditioning (Monroeville, AL)
Contractor Services of Iowa (Cedar Rapids, IA)
Cool Machines, Inc. (Van Wert, OH)
Cool Horizons (Del Valle, TX)
Cool Today/Plumbing Today (Sarasota, FL)
Cornerstone Heating & Air (Dripping Springs, TX)
Country Comfort (Gorham, IL)
Country Stove and Patio (North Royalton, OH)
Courtesy Glass (Woodinville, WA)
Covestro
CP Mechanical (San Mateo, CA)
Craft Stoves (Mount Vernon, WA)
Crawford Electric Htg & A/C (St Palestine, IL)
Creative Conservation (Ashland, VA)
Crocker Heating & Air (Santa Barbara, CA)
Crystal Heating (Crystal City, MO)
Custom Fireplaces & More (Cookeville, TN)
Custom Insulation Company (Worcester, MA)

D's Insulation (Billings, MT)
Dale Insulation of Knoxville (Alcoa, TN)
Danfoss
Davenport Insulation (Delmar, MD)
Davenport & Valley Insulation (Mt. Crawford, VA)
Davidson Insulation & Acoustics (North Port, FL)
Daikin US Corporation
Darnell Heating (West Frankfort, IL)
Davies Air Design (Mobile, AL)
Davis Heating & Air (Metter, GA)
Degree HVAC, Inc. (Redwood City, CA)
Delfino Insulation Co. (Long Island, NY)
Dependable Heating and AC (Dixon, CA)
Design Air (Decatur, IL)
Dittemore Insulation Contractors (Orange, CA)
DKC Energy Solutions (Mount Vernon, NY)
Domovoy (Staten Island, NY)
Don Jordan Energy Systems (Yakima, WA)
Don's Stove Shop (Livermore, ME)
Donald Carter Heating & Cooling (Athens, AL)
Donnie Rowe Heating (Lexington, KY)
Douglas Cooling and Heating (Pelham, AL)
Draft Busters, Inc. (Paris, IL)
Duke Contractor Services (Albuquerque, NM)
DuPont Specialty Products USA LLC
Dura-Foam, Inc. (Menlo Park, CA)

Duravent (Detroit, MI)
Dutch Enterprises (Jackson, MO)

EAC Inc (Hilton Head Island, SC)
E&B Insulation (Sparta, WI)
Eagle Drywall & Insulation (Fort Worth, TX)
Earth Sense Energy Systems (Dale, WI)
East Coast Insulation (Savannah, GA)
East Coast Insulators (Nokesville, VA)
Eastern Insulation (Durham, NC)
EcoFriendly Solutions (Bloomington, IN)
Ecologic Energy Solutions (Stamford, CT)
Ecologic Insulation (Tiverton, RI)
Ecological Insulation (Auburn, AL)
Economy Air (Opelika, AL)
Edi insulation (Doe Run, MO)
Edwards / Mooney & Moses (Columbus, OH)
E.E. Bentley Insulation (Dothan, AL)
Elite Efficient Systems (Indianapolis, IN)
Ellison insulation (Lexington, TX)
InSealation Systems (Kaufman, TX)
Elite Heating & Air (New Albany, IN)
Elite HVAC (Glendale, KY)
Elite Insulation (Broadway, VA)
Elite Insulation & Polypro Foam (Broadway, VA)
Elite Spray Foam of Las Vegas (Las Vegas, NV)
Energy One America (Norfolk, VA)
Energysavers Inc. (Meredith, NH)
Energy Savers (Louisville, KY)
Energy Seal Air Barrier Systems (McCall, ID)
EnerSol Insulation Solutions (Maumee, OH)
Enviro Sade Foam Insulation (Charlton, MA)
Environmental Contracting (Bellingham, WA)
Epiphany Foam Insulation (Cincinnati, OH)
Evergreen Construction (Mechanicsburg, PA)
Exceed Code Construction LLC (Springfield, VA)
Extreme Insulation (Crowley, LA)

Fairfield Insulation (Brewster, NY)
Fairview Hardware (Fairview, MI)
Family Air (Simi Valley, CA)
Fastrack Mechanical (Indianapolis, IN)
Fayette Heating (Lexington, KY)
Fayetteville Road Properties (Raleigh, NC)
FDI Enterprises (Cleveland, OH)
Feens Country Living (Fitchburg, MA)
Ferrell's A/C & Heating (Shelbyville, KY)
Fiberlite Technologies (Joplin, MO)
Flame Seal Products (Houston, TX)
Fiers Heating & A/C (Paducah, KY)
Fine's Hearth & Patio (Fort Oglethorpe, GA)
Fire & Ice (Ft Wayne, IN)
Fire House Casual Living Store (Charlotte, NC)

Fire-Mart LLC (Providence, RI)
Fireplace Editions (Chapel Hill, NC)
Fireplace Fashions (Rochester, NY)
First Alarm Foam (Lubbock, TX)
First Oklahoma Builders Insulation (Moore, OK)
Flori Heating & Cooling (Cape Girardeau, MO)
Foam All Spray Insulation (Marine City, MI)
FoamTech Insulation (Midlothian, VA)
Fortune Insulation Contractors (Egg Harbor, NJ)
Foster Insulation (Springdale, AR)
Fowler Heating (Marion, IL)
Frakes Pump Worx (Westfield, IN)
Frederick Sheet Metal (Tell City, IN)
Fresh Air – Weinrich (Chesterfield, MO)
Fresh Aire (Richmond, TX)
Future Aire (Eureka, MO)

G&G Insulation (Meridian, ID)
G5 Enterprises (Springfield, MO)
GA Foam Solutions (Albany, GA)
Gainesville Mechanical Services (Gainesville, GA)
Galan Brothers (La Feria, TX)
Gallatin Insulation (Belgrade, MT)
Gale Contractor Services (Avondale, AZ)
Galloway Bell Inc (Greenville, SC)
Garland Insulating (Dallas, TX)
Garner Heating and Air Conditioning (Kyle, TX)
Garwood's Heating (Edwardsville, IL)
Galyean Insulating (Lubbock, TX)
Gede Insulation (Dover, DE)
General Coatings Manufacturing Corp. (Fresno, CA)
Gernatt Spray Foam, (Gowanda, NY)
GL Morris (Carbondale, IL)
Gibson Heating (Georgetown, KY)
Glasshouse (Round Rock, TX)
Gold Star Insulation (Sacramento, CA)
Go Green Spray Foam Professionals (Blue Ridge, GA)
Goodman Manufacturing Company, L.P.
Graco (Minneapolis, MN)
Gradel (Washington, MO)
Graefe Heating & Air (Cedar Park, TX)
Grate Balls Afire (Louisville, KY)
Graves Plumbing Company (Switz City, IN)
Grays Inc (Hilton Head Island, SC)
Green Builder® Coalition
Green Collar Operations (Austin, TX)
Green Energy Builders (Jacksonville, FL)
Greenhome Specialties (Layton, UT)
Green Star Plus Insulation (Charleston, IN)
Greenwood Insulation (Greenwood, SC)
GTG (Columbia, SC)
Guin Service (Birmingham, AL)
Gulf Coast Insulation (Freeport, FL)

Haas Insulation (Waipahu, HI)
Hahn's Air Specialists (Okatie, SC)
Hansen/All Seasons Insulation (Layton, UT)
Hardingsprayfoam (Gueydan, LA)
Hassler Heating and AC (El Cerrito, CA)
HC Fennell Consulting (Thetford, VT)
Heartland Insulation (Council Bluffs, IA)
Hearth & Home (Mount Prospect, IL)
Hearth & Home Technologies (Lakeville, MN)
Hearth Renovations (King of Prussia, PA)
Hearth, Patio & Barbecue Association
Hearth, Patio & Barbecue Association Pacific
HearthStone Stoves (Morristown, VT)
Heise Heating (Cape Girardeau, MO)
Henges Insulation (Olathe, KS)
Henges Interiors (Earth City, MO)
Henkel Corporation (Rocky Hill, CT)
Henson Robinson (Springfield, IL)
High Country Stoves (Laramie, WY)
Hill Country Insulation (Pflugerville, TX)
Hinkle Construction Services (Buda, TX)
Holland and Hearth (Maple Grove, MN)
Home Comfort Insulation (Peoria, IL)
Home Improvement Professionals (Byron, MN)
HomeCo Insulation, Inc. (Blaine, MN)
Homeowners' Insulation (Colorado Springs, CO)
Home Sense (Indianapolis, IN)
Homewarmth, Inc. (Rougement, NC)
Hometown Heating & Air (Buford, GA)
Hone Insulation (Nephi, UT)
Houston Foam (Houston, TX)
Hunter Insulation (Riverhead, NY)
Houlden contracting Inc (Imperial, NE)
House of Warmth Shop (New Milford, CT)
Howald Heating (Indianapolis, IN)
Hunt Stone & Fireplace (Lufkin, TX)

IBP of Maine (Westbrook, ME)
ICP Building Solutions Group (Norton OH)
IDI Distributors
Independent (Rogers, MN)
Ideal Solutions Services (Clayton, NC)
Illuminating Engineering Society
Indoor Climate Experts (Pembroke, GA)
Indoor Weather Professionals (Austin, TX)
Inglenook Energy (Conifer, CO)
Innovative Insulation Solutions (Elk Grove Village, IL)
Installations Unlimited (Presque Isle, ME)
Installed Building Products (Columbus, OH)
Installed Building Solutions (Farmington, MN)
Insulate America (Shelby, NC)
Insulate SB, Inc. (Santa Barbara, CA)
Insulation Contractors Association of America

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Insulation Done Right (Webster, MA)
Insulation by Cohen's (Monck's Corner, SC)
Insulation Specialties Contractors (Shawnee, KS)
Insulation Technology, Inc. (Bridgewater, MA)
Insulation Wilson Insulation (Morrow, GA)
Insulation Wholesale Supply (Bakersfield, CA)
Insul Pro Plus (Pelahatchie, MS)
Insul-Maxx Spray Foam & Coatings (Mooresville, NC)
Insulpro Inc. (Evansville, IN)
Insulpro Projects (Portland, OR)
Intex Insulating Company (Cold Spring, MN)
Intec (Frederick, CO)
Intech Equipment & Supply (Phoenix, AZ)
Integrated Facility Services (Fenton, MO)
Integrity Plus Insulation (Prentice, WI)
Intelligent Air (Austin, TX)
International Association of Lighting Designers
IQ Fibers (Easton, PA)
Irish Air (Indianapolis, IN)

J&J Heating and Air (Byron, GA)
J & K Insulation (Pleasant View, UT)
J & L Insulation (Lakeside, CA)
J&R Appliances (Nashville, IL)
J & M Air Conditioning (San Jacinto, CA)
JA Consulting (Amery, WI)
JB Insulation & Drywall (Oakland, NJ)
JB Insulation (Sherwood, OR)
J E Shekell Inc (Evansville, IN)
JR Insulation LLC (Little Elm, TX)
Jag Construction, Inc. (Rochester, NY)
Jansen & Sons Insulation (Venice, FL)
Jarboes (Louisville, KY)
JJD Urethane Co (Souderton, PA)
Jim Warner Insulation (Reno, NV)
Johns Manville
Johnson Controls Inc.
Johnson Insulation (Belton, TX)
Jones Boys Insulation, (Danvers, MA)
Jones Home Service (Lebanon, IN)
Jordan Spray Insulation (Wichita, KS)
Josh McCoy Construction (Baldwyn, MS)
K Building (Kansas City, MO)
Kappa Heating (St Peters, MO)
Keener Insulating and Supply (Lancaster, PA)
Keith Porter Insulation & Fireplace (Jefferson, GA)
Keller Heating & A/C (Bloomington, IN)
Ken Root's Insulation (Arlington, WA)
Kent's Insulating (Roanoke, VA)
Key Insulation of Austin (Austin, TX)
King Air Conditioning (Godfrey, IL)
Kinzler Construction Services (Ames, IA)
Kirkwood Heating (Crestwood, MO)

Kirley Masonry Supply Co. (Mansfield, MA)
Knauf Insulation
Koppeis Heating (Farmington, MO)
Korando Heating (Chester, IL)
Korte Does It All (New Haven, IN)
Kring's Hearth and Home (Bechtelsville, PA)
Kyle & son spray foam (Oswego, NY)

LA Energy (Benton, LA)
Lafayette Heating & Cooling (Lafayette, IN)
Lakebrink Heating (Union, MO)
Lamtec Corporation (Mt. Bethel, PA)
LanChester Grill & Hearth (Gap, PA)
Lappe Heating & A/C (Evansville, IN)
Layman Brothers Insulation (Powhatan, VA)
LCR Contractors (Mesquite, TX)
Legacy Heating (Louisville, KY)
Leisure Times Pools & Spas (Effingham, IL)
Lennox International, Inc.
Leon Muenks Insulation (Loose Creek, MO)
Lime Energy (Newark, NJ)
Lindley Heating (Lizton, IN)
Lines & Lundgreen (Yuma, AZ)
Lisacs Fireplaces and Stoves (Portland, OR)
Loerke Insulation Company (Chico, CA)
Lomack Service Corporation (Vista, CA)
Long Beach Heating & Air (Signal Hill, CA)
Lone Star Insulation (Millsap, TX)
Lotze Insulation Design (Rochester, NY)
Love Heating & A/C Inc (Indianapolis, IN)
Loveday Insulation (Brooklet, GA)
Lucas Insulation (Lexington, SC)
Lundy Heating (Perryville, MO)

Macari Service (Shelbyville, IL)
Mader Insulation (Kilkenny, MN)
Maintenance Repair Service (New Castle, IN)
Malon Insulation Service (Rapid City, SD)
Malm Fireplace Center (Santa Rosa, CA)
Mann's Heating and Cooling (Wabash, IN)
March & Martin (Peabody, MA)
Martin Sales and Service (Butler, PA)
Marvs Insulation (Meridian, ID)
Maschino's Patio, Fire, & BBQ (Springfield, MO)
Mastersson roofing and spray foam (Temple, TX)
Mazzeo's Stoves & Fireplaces (Rockland, ME)
MBI Installed Services (Gibsonia, PA)
MCC Equipment (Plainfield, IN)
McFarland Heating (Granite City, IL)
McLay Enterprises Inc. (La Verne, CA)
McKinney Insulation (Reidsville, NC)
McMaster Air & Heat (Irvine, CA)
McPherson Products (Cold Spring, MN)

MCS Inc. (Sumrall, MS)
McVety's Hearth and Home (Yarmouth, ME)
Meek's Installed Services Division (Springfield, MO)
Mesa Insulation Specialists (Mesa, AZ)
Metro Building Solutions, Inc. (Flemington, NJ)
Metrus Energy (San Francisco, CA)
Miami M&D Insulation (Florence, KY)
Mid-Michigan Spray Foam (Morrice, MI)
Mid-South Construction & Bldg. Products (Buford, GA)
Mid-South Insulation (White House, TN)
Middletown (Louisville, KY)
Midwest Heating (Vandalia, MO)
Miller Insulation and Acoustics (Palmetto, FL)
Miller Heating & Cooling (Eufaula, AL)
Millers, Inc. (Albuquerque, NM)
Mills Heating and Air (Fort Walton Beach, FL)
Mincin Insulation Service (Pittsburgh, PA)
Michiana Insulation, (South Bend, IN)
Mitsubishi Electric Trane HVAC US
MJ2 Mechanical (Austin, TX)
Monthie Mechanical (Lexington, KY)
More Insulation (Tulsa, OK)
Morris Black and Sons (Lehigh Valley, PA)
Mountain Comforts, Oakhurst, CA)
Mountain Home Center (Truckee, CA)
Mullins Company (Kingsport, TN)
Murphy Heating (Louisville, KY)
Murphy's Flooring & Fireplaces (Pocahontas, IA)
My Hoosier Hearth (Seymour, IN)

National Coatings Corp.
National Insulation Association (Herndon, VA)
National Insulation Contractors Exchange
National Roofing Contractors Association
Nature's Choice Foam Insulation (Midland Park, NJ)
Nebraska Building Products (Omaha, NE)
New England Bldg Products (Meriden, CT)
New England Hearth and Home (Canton, MA)
Nickos Chimney Company (Latrobe, PA)
North American Insulation Manufacturers Association
Northeast Georgia Heating and Air (Rabun Gap, GA)
Northeast Hearth & BBQ Association (Sudbury, MA)
North Central Insulation (Bellville, OH)
North Georgia Equipment Co. (Rome, GA)
Northfield Fireplace & Grills (Northfield, OH)
Northern Insulation (Wauconda, IL)
Northstart Comfort Services (Kechi, KS)
Northstar Energy Systems (Middletown, NY)
Nu-wool Co., Inc.
Nelligan Insulation (Lynchburg, VA)
New England Performance Insulation (Milford, CT)
New Prairie Insulation (Beaver Creek, MN)
North Florida Spray Foam (Crawfordville, FL)

Northern Insulation (Wauconda, IL)
NorthStar Comfort Service (Kechi, KS)
Northwest Insulation (Elgin, IL)
Northwest Insulators (Salem, OR)
Northwind Insulation (Orchard Park, NY)

O.C. Cluss Professional Services (Uniontown, PA)
Oconee Climate Control (Eatonton, GA)
OJ Insulation (Azusa, CA)
Olde Towne Chimney & Fireplace (Jeffersonville, IN)
On the Mark Spray Foam (Holiday, FL)
Ontiveros Insulation Company (Las Cruces, NM)
Owens Corning
Ozark's Modern Insulation (Park Hills, MO)

Papa Bears Stoves & Outdoor Living (Marathon, NY)
Patriot spray foam insulation (Tilden, NE)
Pender & Pettus Insulating (Monroe, NC)
Penguin Insulation (Brooklyn Center, MN)
Penguin Insulation (Houlton, WI)
Performance Insulation & Energy Svcs. (Portland, OR)
Penn & Son Sheet Metal (Benton, KY)
Perfection Heating & Cooling (Evansville, IN)
Peters Heating (Quincy, IL)
Pine Time, Inc. (Greenfield, IN)
Polyurethane Machinery Corporation (Lakewood, NJ)
Ponder (Marion, IL)
Poston Plumbing and Heating (North Manchester, IN)
Progressive Insulation & Windows (Chatsworth, CA)
Partner's Insulation (Boise, ID)
Pantuso Insulation (Grand Junction, CO)
Polyisocyanurate Insulation Manuf. Association
Power Saver Systems (Placentia, CA)
Precision Foam (Midland, TX)
Precision Heating (Poplar Bluff, MO)
Precision Heating & Air (Austin, TX)
Precision Insulation and Coatings (Elkhart, IA)
Preferred Roofing, Inc. (Bethany, OK)
Premier Spray Foam (Lawrenceburg, KY)
Presley Sales (Sikeston, MO)
Pro Flo A/C & Heating (Murrieta, CA)
Pro Insulation (Wichita Falls, TX)

Quad City Foam Solutions (Davenport, IA)
Quality Building Products (Fredericksburg, VA)
Quality Heating (Webster Groves, MO)
Quality Insulating (Shelby, NC)
Quality Insulation (Yarmouth, ME)
Quality Insulation of Portsmouth (Portsmouth, NH)
Quality Insulation (Memphis, TN)
Quality Living Services (Austin, TX)
Quality Plumbing & Heating (Bunker Hill, IN)

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RBH Insulation (Hawthorne, CA)
R D Smith Heating (Azusa, CA)
R&B Plumbing (Breese, IL)
R-Pro Professional Insulators (Pickerington, OH)
Radiant Insulation Systems (Middle Island, NY)
Ray and Son Heating and AC (Valdosta, GA)
Reaves Drywall & Insulation (Kernersville, NC)
Rebel, Inc. (Belleville, IL)
Red Lion Insulation (Barrington, NJ)
Reed Marketing (Portland, OR)
Reeder Heating & A/C (Anderson, IN)
Reliable Comfort (Seymour, IN)
Reliable Heating (St Louis, IL)
Regal Beloit (Fort Wayne IN)
Reese Services, LLC (Tyrone, GA)
Reichel Insulation (Mankato, MN)
Reilly Insulation (Willow Grove, PA)
Renn Building Products (Greensboro, NC)
Rheem Manufacturing Company
RHH Foam Systems Inc (New Berlin, WI)
Rhymes (St Louis MO)
Rice Insulation & Glass (Ft. Myers, FL)
Rich's for the Home (Lynnwood, WA)
Rinnai America Corp.
Rite Way Insulation Services (Lufkin, TX)
RMC Sprayfoam (Streetman, TX)
Robbins Htg & A/C (Louisville KY)
Rocket Insulation (Ronkonkoma, NY)
Rockweiler Insulation (Verona, WI)
ROCKWOOL
Rocky Mountain Insulation (Englewood, CO)
Rocky Mtn. Hearth & Patio Assoc. (Columbia Falls, MT)
Romik Developers (Berlin, NH)
Ron's Fireside Shop (Castle Hayne, NC)
RoofTechPro (Canton, OH)
Rose Spray Foam Insulation (Fort Worth, TX)
Rowell Heating & Air (Waynesboro, GA)

SAF Fire N' Stone, LLC (Tilton, NH)
Sag Harbor Fireplace (Sag Harbor, NY)
Salter's Fireplace, Patio & Grill (Eagleville, PA)
Sandium, Inc. (San Jose, CA)
Schaal Plumbing, Heating and Cooling (Des Moines, IA)
Schaumaplast Precision (Phoenix, AZ)
Schmitt Heating Co. (San Francisco, CA)
Scorpion Spray Foam Insulation (Bixby, OK)
Sculptured Waters Spray Foam (Calhoun, KY)
SDI Insulation (Burlingame, CA,)
Seacoast Fireplace (Seabrook, NH)
Sealed (New York, NY)
Sealtite Insulation & Coatings (Fairbury, IL)
Sheet Metal and AC Contractors National Association
SES FOAM (Spring, TX)

Sheldon Consulting (Portland, OR)
Shin-Etsu Silicones of America (Akron, OH)
Sierra Home Alternatives (Placerville, CA)
Sierra Insulation Co (Auburn, CA)
Sikes Enviroseal Insulation (O'Brian, FL)
Silver State Specialties (North Las Vegas, NV)
Smith & May Inc. (West Rockport, ME)
Smith Electric HVAC (Liberty, KY)
Smith Heating (Moberly, MO)
Snell Enterprises (Litchfield, IL)
Smart Seal Foam (Granbury, TX)
Smith Insulation (Louisburg, NC)
Sorg Heating and Cooling (Frankfort, KY)
Somd Hearth (Leonardtown, MD)
Sorokovsky (Prince George, VA)
Southern Foam (Claxton, GA)
Southland Insulators (Manassas, VA)
Sparks Maintenance (Bowling Green, MO)
Sparling/Gale Insulation & Spec (Columbia, SC)
Specialty Kraft Converters (Edison, NJ)
Spec 7 Insulation (Denver, CO)
Spray All (Strongstown, PA)
Spray Foam Coalition
Spray Foam Distributors of NE (Woodstock, NH)
Spray Foam Hawaii (Kihei, HI)
Spray foam insulation (Pikeville, KY)
Spray Foam NY, Inc. (Medford, NY)
Spray Foam Solutions (Orrville, OH)
Spray Polyurethane Foam Alliance
Spray Pro Insulation (Lakeland, FL)
Spray Pros (Vaughan, MS)
Spraytech Foam (Dover, NH)
SPRAYtight Inc. (Lapeer, MI)
Spray Tech Insulation (Berlin, CT)
SprayWorks Equipment Group (Canton, OH)
Standard Insulating Company (Charlotte, NC)
Star Companies Inc (Raytown, MO)
Stevens Insulation (Blaine, MN)
Star Heating (Fishers, IN)
Steinhardt Htg & Cooling (Hanover, IN)
Stier Heating & Cooling Inc (Greensburg, IN)
Stolz Stove Sales, LLC (Bloomsburg, PA)
Stombaugh Heating (Vandalia, IL)
Stone Works (Fort Dodge, IA)
Structural Insulated Panel Association
Suburban Insulation (Cranberry Twp, PA)
Superior Insulation Products (Arlington, WA)
SubZero Soray Foam (Hazel Green, WI)
Superior BES (Huntingburg, IN)
Superior Heating & A/C (Richmond, KY)
Superior Insulation Company (Huntingburg, IN)
Superior Spray Foam Systems (Alcoa, TN)
Surfside Heating and Air (Carlsbad, CA)

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Speaker Nancy Pelosi, and Minority Leader Kevin McCarthy
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SWD Urethane (Gilbert, AZ)
Synergy Insulation (Barto, PA)

T. Batchelor and Son (Mobile, AL)
Tall Pines Farm Stoves and Fireplaces (Kingsley, PA)
Tanner Contractors (Saratoga Springs, NY)
Taylor Oil (Zionsville, IN)
TCI Contracting of Nashville (Cleveland, TN)
Tailored Foam of Florida (Sanford, FL)
Tedco Insulation (Kennett Square, PA)
Tempco Insulation (West Monroe, LA)
Texas Home Performance (Pflugerville, TX)
Texas Spray Foam Specialists (Bryan, TX)
The Drying Company (Toano, VA)
The Fire Place Ltd (Milwaukee, WI)
The Insulators (Boone, NC)
The Place (Medina, OH)
The Stove Connection (Loomis, CA)
The Village Fireplace and Stove Center (York, PA)
Thermal Insulation Control (Brunswick, OH)
Therma Seal Insulation Systems (West Palm Beach, FL)
Thermal Solutions (Midvale, UT)
Therm-Con of Tennessee (Chattanooga, TN)
Thermo Dynamic Insulation (Idalou, TX)
Third Coast Spray Foam (Fruitport, MI)
Tidewater Insulators (Norfolk, VA)
Timco Insulation & Fireplaces (Morehead City, NC)
Third Coast Spray Foam (Spring Lake, MI)
Thrice Energy Solutions (Oklahoma City, OK)
Titan Applicators LLC (Brighton, CO)
TNT Quality Services (Washington, GA)
Top Quality Insulation & Fireplaces (Valley Springs, CA)
Total Comfort Weatherization (Salem, OR)
Trane Technologies
Tri City Insulation & Build Prod (Fayetteville, NC)
Tri County Foam Insulation (Alexandria, MN)
Tri County Insulation (Santa Clara, CA)
Tri-State Builders (Hagerstown, MD)
Tri-State Insulation (Bristol, PA)
True Comfort Heating and AC (St. Louis, MO)
Turk Heating (Indianapolis, IN)
Turner Insulation (Sterling Heights, MI)

U.S. Green Products (La Cygne, KS)
US Greenfiber
US Insulation (West Hartford, CT)
USA Insulation of Cleveland (Cleveland, OH)
USI Mesa Insulation (Mesa, AZ)
USI Champion Insulation (Fort Worth, TX)

USI Superior (Salt Lake City, UT)
Unified Insulation (Akron, OH)

Valley Insulation (Buford, GA)
Valley Energy Specialist (Pharr, TX)
Vantage Specialty Chemicals (Chicago, IL)
Verns Insulation (New Smyrna Beach, FL)
Vogel Heating (St Louis, MO)
Voss Heating (Murphysboro, IL)

Wabash Plumbing (Vincennes, IN)
Ward Insulation (Cheyenne, WY)
Warm Solutions, Inc. (San Francisco, CA)
Warming Trends Inc. (Santa Rosa, CA)
Weatherseal Insulation (Charlottesville, VA)
Wedge Roofing (Petaluma, CA)
Welsch Heating (St Louis, MO)
West Chester Insulation, (West Chester, PA)
West Roofing Systems, Inc. (LaGrange, OH)
Western Cary Building Products (Hagerstown, MD)
Western Iowa Spray Foam (Logan, IA)
White Mechanical (Rolla, MO)
Wilco Enterprises (Ocala, FL)
Wilkin Insulation Company (Mt Prospect, IL)
Williams Comfort Air (Carmel, IN)
Williams Comfort Air Russell Springs, KY)
Williams Heating (Steeleville, IL)
Williams Insulation and Gutters (Kansas City, KS)
Williams Insulation (Beaumont, TX)
Wilson Insulation Company (Stockbridge, GA)
Wilson Bryant Air Conditioning (Macon, GA)
Wolf Steel USA (Crittenden, KY)
Wolff's Insulation Service (Kokomo, IN)
Woodard Cooling & Heating (Henderson, KY)
Wooden Sun (Charlottesville, VA)
Woodland Stoves and Fireplaces (Minneapolis, MN)
Woodman Engineering (Jefferson City, MO)
Woods Comfort Systems (San Marcos, TX)
Woodstove Warehouse (Longview, WA)
Woodstoves & Fireplaces Unlimited (Middleboro, MA)
Wright-Bilt Systems (Griffin, GA)

Xtreme Heating & Air Conditioning (Temecula, CA)

Yoder's Roofing (Cuthbert, GA)
Your Building Centers (Altoona, PA)

Zion Insulators (Marshall, VA)
Zodiac Heating and Air Conditioning (Van Nuys, CA)

cc: Members of House Ways and Means Committee and Senate Finance Committee