June 3, 2020

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

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

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

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 Susan Collins (R-ME) and Maggie Hassan (D-NH) 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, certainly not enough to rehire hundreds of thousands of lost jobs.

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.
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 Clendenen 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)  
Aris Services (Leander, TX)  
Armored Heating (Franklin, IN)  
Aryco HVAC (Monrovia, CA)  
ASC (Lampasas, TX)  
Ascension Insulation & Supply (Gonzales, LA)
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Majority Leader Mitch McConnell, Minority Leader Chuck Schumer, Speaker Nancy Pelosi, and Minority Leader Kevin McCarthy
June 3, 2020

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 (State 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 (Chariton, 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, IN)  
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)

Germatt 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)

Ingenook 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)

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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 (Naperville, 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 (Jefferson, GA)
Kirkwood Heating (Crestwood, MO)
KIRBY 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 (Bechtesgaden, 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)
Lisaes Fireplaces and Stoves (Portland, OR)
Loerke Insulation Company (Chico, CA)
Lomack Service Corporation (Vista, CA)
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Lone Star Insulation (Millsap, TX)
Lotze Insulation Design (Rochester, NY)
Love Heating & A/C Inc (Indianapolis, IN)
Loveland 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 (Meridan, ID)
Maschino's Patio, Fire, & BBQ (Springfield, MO)
Mastersson Roofing and Spray Foam (Temple, TX)
Mazzese’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)
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ROCKWOOL
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Sculptured Waters Spray Foam (Calhoun, KY)
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SES FOAM (Spring, TX)

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Smart Seal Foam (Granbury, TX)
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Sparks Maintenance (Bowling Green, MO)
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Speciality Kraft Converters (Edison, NJ)
Spec 7 Insulation (Denver, CO)
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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)
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SprayWorks Equipment Group (Canton, OH)
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The Insulators (Boone, NC) Weatherseal Insulation (Charlottesville, VA)
The Place (Medina, OH) Wedge Roofing (Petaluma, CA)
The Stove Connection (Loomis, CA) Welsch Heating (St Louis, MO)
The Village Fireplace and Stove Center (York, PA) West Chester Insulation, (West Chester, PA)
Thermal Insulation Control (Brunswick, OH) West Roofing Systems, Inc. (LaGrange, OH)
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Thermo Dynamic Insulation (Idalou, TX) Wilco Enterprises (Ocala, FL)
Third Coast Spray Foam (Fruitport, MI) Wilkin Insulation Company (Mt Prospect, IL)
Tidewater Insulators (Norfolk, VA) Williams Comfort Air (Carmel, IN)
Timco Insulation & Fireplaces (Morehead City, NC) Williams Comfort Air Russell Springs, KY)
Third Coast Spray Foam (Spring Lake, MI) Williams Heating (Steeleville, IL)
Thrice Energy Solutions (Oklahoma City, OK) Williams Insulation and Gutters (Kansas City, KS)
Titan Applicators LLC (Brighton, CO) Williams Insulation (Beaumont, TX)
TNT Quality Services (Washington, GA) Wilson Insulation Company (Stockbridge, GA)
Top Quality Insulation & Fireplaces (Valley Springs, CA) Wilson Bryant Air Conditioning (Macon, GA)
Total Comfort Weatherization (Salem, OR) Wolf Steel USA (Crittenden, KY)
Trane Technologies Wolff's Insulation Service (Kokomo, IN)
Tri City Insulation & Build Prod (Fayetteville, NC) Woodard Cooling & Heating (Henderson, KY)
Tri County Foam Insulation (Alexandria, MN) Wooden Sun (Charlottesville, VA)
Tri County Insulation (Santa Clara, CA) Woodland Stoves and Fireplaces (Minneapolis, MN)
Tri-State Builders (Hagerstown, MD) Woodman Engineering (Jefferson City, MO)
Tri-State Insulation (Bristol, PA) Woods Comfort Systems (San Marcos, TX)
True Comfort Heating and AC (St. Louis, MO) Woodstove Warehouse (Longview, WA)
Turk Heating (Indianapolis, IN) Woodstoves & Fireplaces Unlimited (Middleboro, MA)
Turner Insulation (Sterling Heights, MI) Wright-Bilt Systems (Griffin, GA)
U.S. Green Products (La Cygne, KS) Xtreme Heating & Air Conditioning (Temecula, CA)
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USA Insulation of Cleveland (Cleveland, OH) Zion Insulators (Marshall, VA)
USI Mesa Insulation (Mesa, AZ) Zodiac Heating and Air Conditioning (Van Nuys, CA)
USI Champion Insulation (Fort Worth, TX)

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