November 12, 2014

The Honorable John Boehner Speaker of the House United States House of Representatives Washington, DC 20515

Dear Mr. Speaker,

On behalf of the undersigned businesses and organizations, we are writing to urge immediate action on legislation to implement e-fairness. Locally-based retailers and wholesaler-distributors and their employees across the country expect Congress to make 2014 the last year in which Main Street businesses are burdened with a government-sanctioned price disadvantage, compared to their online competitors. The time to level the playing field has come.

The rapid growth of e-commerce should benefit all sellers. The status quo, however, affords special treatment to "remote sellers", thereby distorting the marketplace and hindering the ability of many local brick-and-mortar businesses to compete. As you know, in every state with a sales tax, including Ohio, locally-based merchants have to collect sales taxes on the first dollar of sales.

There have been more than 30 Congressional hearings on this issue since 1994, including 3 hearings in the House Judiciary Committee in the past 3 years alone. Strong bipartisan support for e-fairness exists in both the House and the Senate. In fact, recent national polling results show that 7 in 10 consumers support legislation requiring online sellers to collect sales tax at the time of purchase just as local brick-and-mortar businesses must.

American businesses are poised to meet consumer demand, regardless of the channel used for purchasing merchandise. But taxes should be applied equally to those purchases, regardless of the channel through which the consumer chooses to purchase. Today's marketplace needs a modern sales tax collection system to reflect reality. Proposed marketplace fairness legislation would balance economic parity with compliance and enforcement simplification, including free software. As well, we support efforts to provide robust audit and liability protection. It is time to level the playing field for *all* merchants.

We thank you for your consideration and are eager to work with you to pass e-fairness legislation that will provide parity and meaningful simplifications for all sellers.

Sincerely,

## NATIONAL TRADE ASSOCIATIONS

American Apparel and Footwear Association

American Beverage Licensees

American Booksellers Association

American Farm Bureau Federation

American Independent Business Alliance

American Lighting Association

American Specialty Toy Retailing Association

American Sportfishing Association

American Supply Association

American Veterinary Medical Association

Association for Christian Retail

Association of Independent Manufacturers/Representatives

**Auto Care Association** 

Certified Commercial Investment Member Institute

Consumer Electronics Association

Consumer Electronics Retailers Association

**Education Market Association** 

Food Marketing Institute

Footwear Distributors & Retailers of America (FDRA)

Heating, Air-Conditioning and Refrigeration Distributors International (HARDI)

Independent Running Retailer Association

Institute of Real Estate Management

International Council of Shopping Centers

International Downtown Association

International Economic Development Council

Jewelers of America

Middle Atlantic College Stores

Midwest Distributors Association

Midwest Independent Booksellers Association

Mountains and Plains Independent Booksellers Association

NAIOP, Commercial Real Estate Development Association

NAMM, National Association of Music Merchants

National Association of Chain Drug Stores

National Association of College Stores

National Association of Electrical Distributors

National Association of Real Estate Investment Trusts

National Association of Realtors

National Association of Wholesaler-Distributors

National Bicycle Dealers Association

**National Grocers Association** 

National Retail Federation

National Ski & Snowboard Retailers Association

National Sporting Goods Association

North American Home Furnishings Association

North American Retail Dealers Association

North Central Wholesalers Association

Northeast Campus Stores Association (CT, MA, ME, NH, RI, VT, NY)

Northwest Tire Dealers Association

Outdoor Industry Association (OIA)

Pacific Southwest Distributors Association

Pet Industry Joint Advisory Council

**Professional Beauty Association** 

Real Estate Roundtable

Realtors Land Institute

Retail Industry Leaders Association

Soccer Dealer Association

Society of Industrial and Office Realtors

Southern Independent Booksellers Alliance

Southern Wholesalers Association

Southwest Association of College Bookstores

Southwest Central Distributors

Tri-State Bookstore Association (ND, SD & MN)

Tri-State Jewelers Association

Western Suppliers Association

Wholesalers Association of the North East

World Floor Covering Association

## STATE / LOCAL TRADE ASSOCIATIONS

Alabama College Bookstore Association

Alabama Retail Association

Alaska Veterinary Medical Association

Alliance of Wisconsin Retailers

Arizona Retailers Association

Arkansas Grocers and Retail Merchants Association

Association of Washington Business

California Association of College Stores

California Business Properties Association

Southern California Independent Booksellers Association

California Retailers Association

California Veterinary Medical Association

Carolinas Food Industry Council

Chamber of Southwest Louisiana, Lake Charles, LA

College Stores Association of North Carolina

Colorado Retail Council

Colorado Veterinary Medical Association

Connecticut Retail Merchants Association

Delaware Veterinary Medical Association

Economic Alliance of Snohomish County, WA

The El Dorado Hills CA Chamber of Commerce

The Elgin, IL Chamber of Commerce

Florida Association of College Stores

Florida Chamber of Commerce

Florida Retail Federation

Georgia Association of College Stores

Georgia Retail Association

Georgia Veterinary Medical Association

Great Lakes Independent Booksellers Association

Greater Lafayette Chamber of Commerce, Lafayette, LA

Greater New Orleans, Inc.

Hometown Peninsula, Menlo Park, CA

Idaho Retailers Association

Idaho Veterinary Medical Association

Illinois Association of College Stores

Illinois Retail Merchants Association

Illinois State Veterinary Medical Association

Indiana Association of College Stores

Indiana Retail Council

Indiana Veterinary Medical Association

Iowa Retail Federation

Iowa Veterinary Medical Association

Jefferson Business Council, Metairie, LA

Jefferson Chamber of Commerce, Metairie, LA

Kansas Chamber of Commerce

Kentucky Retail Federation

Kentucky Veterinary Medical Association

Local First Arizona

Los Angeles Area Chamber of Commerce

Louisiana Retailers Association

Louisiana Veterinary Medical Association

Maine Merchants Association

Maine Veterinary Medical Association

Maryland Retailers Association

Massachusetts Veterinary Medical Association

Michigan Association of College Stores

Michigan Retailers Association

Michigan Veterinary Medical Association

Minnesota Business Partnership

Minnesota Chamber of Commerce

Minnesota Retail Association

Minnesota Veterinary Medical Association

Mississippi Retailers Association

Missouri Retailers Association

Missouri Tire Industry Association

Naperville Area Chamber of Commerce

Nebraska Retail Federation

Nebraska Veterinary Medical Association

Nevada Veterinary Medical Association

New Atlantic Independent Booksellers Association

New England Independent Booksellers Association

New Jersey Retail Merchants Association

New Jersey Veterinary Medical Association

New Mexico Retail Association

North Carolina Retail Merchants Association

North Carolina Veterinary Medical Association

North Dakota Retail Association

Northern California Independent Booksellers Association

Northshore Business Council, Covington, LA

Northshore Legislative Alliance, Covington, LA

Northwest College Bookstore Association (WA, OR, AK, MT)

Oak Ridge Chamber of Commerce

Ohio Association of College Stores

Ohio Council of Retail Merchants

Oklahoma Veterinary Medical Association

Pacific Northwest Booksellers Association

Pennsylvania Retailers' Association

Police Jury Association of Louisiana

Retail Association of Mississippi

Retail Association of Nevada

Retail Council of New York State

Retail Merchants of Hawaii

Retail Merchants Association of Lynchburg, VA

Retailers Association of Massachusetts

Rhode Island Retail Federation

River Region Chamber of Commerce, LaPlace, LA

Roanoke Regional Chamber of Commerce

Rocky Mountain Skyline Bookstore Association

Seattle Metropolitan Chamber of Commerce

Sioux Falls Area Chamber of Commerce

South Carolina Association of College Stores

South Carolina Association of Veterinarians

South Carolina Retail Merchants Association

South Dakota Retailers Association

St. Bernard Chamber of Commerce, Chalmette, LA

St. Bernard Economic Development Foundation, St. Bernard, LA

St. Tammany Economic Development Foundation, Mandeville, LA

St. Tammany West Chamber of Commerce, Covington, LA

StayLocal, New Orleans, LA

Tangipahoa Parish Economic Development Foundation, Hammond, LA

Tennessee Association of College Stores

Tennessee Retail Association

Tennessee Veterinary Medical Association

**Texas Retailers Association** 

The State Chamber of Oklahoma

Tri-City Regional Chamber of Commerce

Twin Cities Metro Independent Business Alliance

The Urban Conservancy, New Orleans, LA

**Utah Food Industry Association** 

Utah Retail Merchants Association

**Utah Veterinary Medical Association** 

Vermont Retail & Grocers Association

Virginia Veterinary Medical Association

Washington Retail Association

Washington State Motorsports Dealers Association (WSMDA)

Washington State Veterinary Medical Association

West Virginia Retailers Association
West Virginia Veterinary Medical Association
Wisconsin Association of College Stores
Wisconsin Veterinary Medical Association
Wyoming Retail Association
Wyoming Veterinary Medical Association

## **COMPANIES**

A Cleaner Place, Oklahoma City, OK

A. Dodson's, Suffolk, VA

A and M Corson's AquaValue, Scottsdale, AZ

AAA Rent-All, Baton Rouge, LA

Aaron and Company, Piscataway, NJ

Abbell Associates, Chicago, IL

ABCs of Health, Inc., Mauldin, SC

Abercrombie & Fitch Co., New Albany, OH

Acadia Realty Trust, White Plains, NY

Accents in Stitches, Metairie, LA

Adventure Hobbies and Toys, Christianburg, VA

Aidan Gill for Men, New Orleans, LA

Al's Custom Auto Body, Rockford, IA

All About Feet, Houston, TX

Amato's Toy and Hobby, New Britain, CT

Amazon.com, Seattle, WA

American Awards and Engraving, Brighton, MI

American Corvette, Inc., Powder Springs, GA

American Stainless, LLC, Cheraw, SC

Appleton Crankshaft Service, Appleton, WI

Ascena Retail Group, Inc., Mahwah, NJ

Ashby Plumbing & Heating Supply, Berkley, CA

Automated Valve & Equipment Company, Cleveland, OH

AutoZone, Memphis, TN

The Backpacker, Baton Rouge, LA

Backwoods, Austin, TX

Badcock Home Furniture, Mulberry, FL

Balliet's, LLC, Oklahoma City, OK

Barnes and Noble, New York, NY

Bassett Home Furnishings, Baton Rouge, LA

The Bead Shop, New Orleans, LA

Beall's, Inc., Bradenton, FL

Bed, Bath, & Beyond, Union, NJ

Bedonnas' New Orleans Art, New Orleans, LA

Bella Forte Boutique, Salt Lake City, UT

Bellini Baby & Teen Furniture, Rockville, MD

Belpre Motor Sales, Belpre, OH

Ben Bridge Jewelers, Seattle, WA

Benchmark Soundworks, Alpharetta, GA

Benco Dental, Pittston, PA

Bergen County Camera, Westwood, NJ

Best Buy Co., Inc., Richfield, MN

Blake Hunt Ventures, Inc., Danville, CA

Blue Springs Gifts, Pleasant View, TN

Bobby C. Speed Connection, Norfolk, MA

Boco's Engine, Ville Platte, LA

Book Nook, Monroe, MI

Bourg Supermarket, Bourg, LA

The Brumby Chair Co., Marietta, GA

BrandsMart U.S.A., Hollywood, FL

Breaux Mart Supermarket, Metairie, LA

Brooks Running Company, Seattle, WA

Bruce-Rogers Company, Fort Smith, AR

Bucksbaum Retail Properties, Inc., Chicago, IL

Build-A-Bear Workshop(R), Saint Louis, MO

Burkett & Associates, Delhi, LA

C.A. House Music, Saint Clairsville, OH

Camelot Retail Consulting Group, Wichita, KS

Capitol Door Sales, Ceres, CA

Caplan's, Inc., Alexandria, LA

Cardinal Bicycle, Roanoke, VA

Cardinal Camera, Lansdale, PA

Cardi's Furniture, Swansea, MA

Cascade Designs, Seattle, WA

CBL & Associates Properties, Inc., Chattanooga, TN

Cedar Springs Christian Stores, Knoxville, TN

Cencor Realty Services, Dallas, TX

Central Radio, Dalton, MA

Central States Group, Omaha, NE

Chainwheel, Little Rock, AR

Chesterfield Blue Valley, LLC, St. Louis, MO

Christie's Appliance, Tucson, AZ

Clinton Book Shop, Clinton, NJ

Clor's Outpost, Inc., Osseo, MI

Coburn Supply Company, Beaumont, TX

Collins Pipe and Supply, East Windsor, CT

Columbia Pipe & Supply Company, Chicago, IL

The Computer Loft, Allston, MA

Contrive I.T., Metairie, LA

Conner Company, Peoria, IL

Corky's, Roseville, MI

The CortiGilchrist Partnership, LLC, San Diego, CA

Crescent Radiator Distributors, New Orleans, LA

Cruisers, Xenia, OH

Cupertino Supply, Cupertino, CA

CWJ International Electronics, Corpus Christi, TX

Cycle World, Houma, LA

D & D Supply, Inc., Rancho Cordova, CA

Dakota Supply Group, Bismarck, ND

Dan's Camera City, Allentown, PA

Darrells Auto Parts, Hartsville, TN

David Gooding Inc., Brockton, MA

David Hocker and Associates, Owensboro, KY

Davidsons, Roanoke, VA

Davisson Furniture Center, Inc., Seward, NE

DDR Corp., Beachwood, OH

Delcambre Fuel Depot, Delcambre, LA

Delwood Supply, Royal Oak, MI

Demos.org, New York, NY

Dick's Sporting Goods, Coraopolis, PA

Diprima's Shoes, Cartersville, GA

Dirty Coast Apparel & Locally.com, New Orleans, LA

DLC Management Corp., Tarrytown, NY

Donahue Schriber Realty Group, Costa Mesa, CA

Downriver Stone Design, LLC, Wyandotte, MI

Driscoll Antiques, New Orleans, LA

Earl's Furniture, Abbeville, LA

Eastern Penn Supply, Scranton, PA

Economy Plumbing Supply, Indianapolis, IN

EDENS, Columbia, SC

Equipment Controls Company, Norcross, GA

Erb Company, Buffalo, NY

Evergreen Devco, Inc., Glendale, CA

ExOfficio, Seattle, WA

Extreme Car Audio, Knoxville, TN

Fairfield Corp., Battle Creek, MI

Far Bank Enterprises, Bainbridge Island, WA

Fathead Tire & Accessories, Union City, TN

Federal Realty Investment Trust, Rockville, MD

FedTax, Norwalk, CT

Feliciana Supermarket, St. Francisville, LA

Fenton Sew-N-Vac, Fenton, MO

First Turn, Inc., Scott, LA

Fleet Feet Sports, Raleigh, NC

Fleet Feet Sports, Lake Saint Louis, MO

Fleet Feet Sports Sacramento, Sacramento, CA

Fleet Feet Sports Spokane, Spokane, WA

The Floor Trader, Richmond, VA

Follett Corporation, River Grove, IL

Foot Locker, Inc., New York, NY

Forest City Enterprises, Inc., Cleveland, OH

Fred Meyer Stores, Portland, OR

Frog Town Inn, Canadensis, PA

FW Webb, Bedford, MA

Gallery 270, Englewood, NJ

Gallery of Sound, Wilkes Barre, PA

Gap Inc., San Francisco, CA

Garden District Book Shop, New Orleans, LA

Garrison Pacific Properties, San Rafael, CA

Graffiti Graphics, New Orleans, LA

General Growth Properties, Inc., Chicago, IL

General Plumbing Supply, Morris Plains, NJ

George T. Sanders Company, Wheat Ridge, CO

Ginn Solutions, Columbia, SC

Givens Books and Little Dickens, Lynchburg, VA

Glimcher Realty Trust, Columbus, OH

Globe Tire & Motorsports, Los Angeles, CA

Gold N Carats Jewelers, Irving, TX

Good Goods, Inc., Garden City, ID

Great Northern Trading Co., Rockford, MI

The Greeby Companies, Inc., Chicago, IL

Guillory Wholesale, Mamou, LA

H. Brandt Jewelers, Natick, MA

Hajoca Corporation, Lancaster, PA

Halcyon Yarn, Bath, ME

Hampton House Furniture, Washington, MI

Hands and Feet Center, New Orleans, LA

Hart Realty Advisers, Inc., Simsbury, CT

Hawaii Performance Warehouse, Honolulu, HI

Help Me to Help Myself Communications, Cincinnatti, OH

Hephner TV and Electronics, Wichita, KS

Hobby Express, Inc., Cranberry Township, PA

The Hocker Group, Louisville, KY

Home Again Stained Glass, Marion, OH

The Home Depot, Inc., Atlanta, GA

Hopewell I Mountain, Alpharetta, GA

Household Furniture and Appliances, Grants Pass, OR

The Howard Group, Albany, NY

Houston Jewelry, Houston, TX

Hulbert Supply, Inc., Plattsburgh, NY

Hutensky Capital Partners, Hartford, CT

Hy-Vee Inc., Des Moines, IA

Ideal Supply Company Inc., Las Vegas, NV

Illco Inc., Elk Grove, IL

Imaging Technology Solutions LLC, Roanoke, VA

Industrial Pipe & Supply Company, Inc., Gainesville, GA

Inland Real Estate Corporation, Oak Brook, II

Instyle Accessories, Wimberley, TX

Irby Street Sporting Goods, Florence, SC

Island Paint & Décor, Merritt Island, FL

Ivan Smith Furniture, Shreveport, LA

Janise's Supermarket, Sunset, LA

JC Penney, Plano, TX

JEDCO, Avondale, LA

J&J Marketing, Riverside, CA

J and L Performance, Lancaster, NY

J Floyds Golf Works, Sevierville, TN

James Wolf Jewelers, Mason OH

JLH Engraving, West Milford, NJ

Jo-Ann Stores, Inc., Hudson, OH

John M. Hartel Company, Montvale, NJ

K&D Rent-All & Hardware, Inc., Baton Rouge, LA

K2 Sports, Seattle, WA

Keller Williams Realty, Metairie, LA

Kemper Development Company, Bellevue, WA

Kid Biz / The Biz, Dallas, TX

Kids Stuff Superstore, Sioux Falls, SD

Kimco Realty Corporation, New Hyde Park, NY

The King's English Bookshop, Salt Lake City, UT

Kohl's Department Stores Inc., Menomonee Falls, WI

The Kroger Co., Cincinnati, OH

L. Michael Foley and Associates, LLC, La Jolla, CA

La Divina Gelateria, New Orleans, LA

Lakeside Camera Photoworks, Metairie, LA

Larmon Photo Inc., Abington, PA

Larsen's Bicycles, Worland, WY

Larson Binkley, Inc., Kansas City, MO

LDI, Ltd., Indianapolis, IN

LeBlanc's Food Stores, Gonzales, LA

Lewis Electronics, Cleveland, OH

Li'l Deb-N-Heir, Inc., Naperville, IL

Litchfield Mobile Electronics Center, Litchfield, MN

Living Room Bookstore, Bastrop, TX

LJ Haydel Furniture, Norco, LA

Lot O Fun Truck Accessories, Schererville, IN

Louisiana Nursery, Baton Rouge, LA

Louisiana Office Supply, Baton Rouge, LA

Lowe's Companies, Inc., Mooresville, NC

Lucky Rooster, New Orleans, LA

M.Cooper Supply, Mokena, IL

The Macerich Company, Santa Monica, CA

Macs Vacs, Lewiston, ID

Macy's, Inc, Cincinnati, OH

Main Street Jewelry & Gifts, Myerstown, PA

Malcolm Riley and Associates, Los Angeles, CA

Mark Edwards Body Works, Columbus, GA

Marketing Developments, Inc. MI

Marmot Mountain LLC, Rohnert Park, CA

Marshall Music Co., Lansing, MI

Massey's Professional Outfitters, New Orleans, LA

Mattress Express, Aransas Pass, TX

McKinney Honda, Ruston, LA

Meier Camera Shop, Midland, MI

Meijer, Walker, MI

Mentor TV, Mentor, OH

Michaels Electrical Supply Corp., Lynbrook, NY

Mid-City Supply, Michigan City, IN

Modern Supply, Knoxville, TN

Modern Vac & Sew Centers, Dresher, PA

Modesto Vacuum and Sewing Center, Modesto, CA

Morrison Supply, Fort Worth, TX

Monte Cristo Bookshop, New London, CT

Moyer Jewelers, Inc., State College, PA

MSI Products, St. Charles, IL

Murray Photo and Video, Inc., Appleton, WI

Murray's Speed and Custom, Miami, FL

My Little Red Wagon, Hudson, OH

N & S Supply, Fishkill, NY

Naylor's Farm & Ranch Supply, Corpus Christi, TX

Neiman Marcus Group LTD LLC, Dallas, TX

New Orleans Green, New Orleans, LA

NOLA Aikido, New Orleans, LA

NOLA Beaux Ties, New Orleans, LA

Nordstrom, Inc., Seattle, WA

North Central Truck Accessories, Saint Joseph, MN

Northeastern Supply, Landover, MD

NW Buyers, Plymouth, MN

Octavia Books, New Orleans, LA

Ohio Pipe Valves & Fittings, Cleveland, OH

Olinde's Furniture, Baton Rouge, LA

Originate Natural Building Materials Showroom, Tucson, AZ

Otto Bookstore, Williamsport, PA

P and E Distributors, Inc., Goodlettsville, TN

Pal's Lounge, New Orleans, LA

Parma Furniture, Parma, ID

Parma Hobby, Parma, OH

Pat Scott Jewelers, Grosse Pointe, MI

Patton's Fine Jewelry, Baton Rouge, LA

Peabody Supply, Peabody, MA

Pealers Flowers, Camp Hill, PA

Pearl Wine Co., New Orleans, LA

Pel Hughes Printing & Marketing, New Orleans, LA

Pennsylvania Real Estate Investment Trust, Philadelphia, PA

Performance Cycle, Woodstock, NY

Petco Animal Supplies Stores, Inc., San Diego, CA

Philip Michael Fashion for Men, Norfolk, VA

Pick N Grin, Inc., Knoxville, TN

Piggly Wiggly, Jacksonville, FL

Planning Developments, Inc. MI

Play It Again Sports, Tampa, FL

Play It Again Sports Naperville, Naperville, IL

Plumbers Supply Company, Royal Oak, KY

Plumbing & Heating Wholesale, Inc., Sioux Center, IA

Plumbing Distributors, Lawrenceville, GA

Poem Gift Shop, Santa Fe, NM

Point of View Farm, Inc., Bangall, NY

Pool Corporation, Covington, LA

The Pratt Company, Mill Valley, CA

Prince Books, Norfolk, VA

Pro Quality Flooring, Macomb, MI

Professional Color Service, Metairie, LA

Progressive Supply, Warren, MI

Pumpelly's Tire Center, Lake Charles, LA

Quilan and Fabish Music Co, Palos Park, IL

Rakuten.com Shopping (formerly Buy.com)

RAPPAPPORT, McLean, VA

Raritan Group, New Brunswick, NJ

Ray Fransen's Drum Center, Kenner, LA

RC Sales & Service Company, Downers Grove, IL

Regency Centers, Jacksonville, FL

REI (Recreational Equipment, Inc.), Kent, WA

Reininga Corporation, Healdsburg, CA

RMResources, LLC, Ann Arbor, MI

Robert M. Sides Family Music Center, Williamsport, PA

Robin Peel Marketing and Public Relations, Tucson, AZ

Rochester Industrial, Rochester, NY

Rosen's of Maine, Bucksport, ME

Run Wild, Alexandria, LA

RV 4 Wheel Drive and Performance, Mechanicsburg, PA

S-K Speed Racing Equipment, Massapequa, NY

Safeway, Inc., Pleasanton, CA

Saunders Hardware, Montclair, NJ

Schmidt's Wholesale, Inc., Monticello, NY

School Aids, Baton Rouge, LA

Schreibman Jewelers, Fairview Park, OH

Schumacher Shoe Store, Metairie, LA

Schwerings Hearth and Hardware, Palmyra, NJ

Scott's Jewelry, Inc., Americus, GA

Sears Holdings Corporation, Hoffman Estates, IL

The Seayco Group, Bentonville, AK

Second Step Advertising, Wyandotte, MI

Security Supply Corp., Albany, NY

The Sembler Company, St. Petersburg, FL

Serio's Feed, Bossier City, LA

Service Auto Air, Scott, LA

Sherman & Sons Jewelers, Atlantic Highlands, NJ

Shore Distributors, Milford, DE

Simms Fishing Products, Bozeman, MT

Simon, Indianapolis, IN

Simply Unique Jewelry Designs, Yorktown, VA

Simpson Properties, Baton Rouge, LA

Smoke N Go, LLC, Abbeville, LA

Sorensons Appliance, Geneva, MN

Sound Service, Guymon, OK

Southwest Mobility, Inc., Mesa, AZ

St. Francisville Market, St. Francisville, LA

St. Simons Outfitters, St. Simons Island, GA

Stafford Properties, Inc., Atlanta, GA

Staples, Inc., Framingham, MA

Steiner + Associates LLC, Columbus, OH

Stirling Properties, Covington, LA

Storey Jewelers, Gonzales, TX

Strait Music Company, Austin, TX

Summit Canyon Mountaineering, Glenwood Springs, CO

SuperStore, Williston, VT

Tanger Factory Outlet Centers, Inc., Greensboro, NC

Target Corporation, Minneapolis, MN

Taubman Centers, Bloomfield Hills, MI

TennisServ, Herndon, VA

Texas Plumbing Supply, Houston, TX

Thompson Pool Patio, Norman, OK

Tim Morales & Associates, Mobile, AL

The Timberland Company, Stratham, NH

The TJX Companies, Inc., Framingham, MA

Thomas Pipe, Phoenix, AZ

Toms Atlantic Cyclery, Atlantic Highlands, NJ

Total Health Foods, Wyandotte, MI

Total Home Center, St. Albans, VT

Towne TV, Schnectady, NY

Tractor Supply Company, Brentwood, TN

Trucks Unique, Albuquerque, NM

Uncle Hugo's Science Fiction Bookstore, Minneapolis, MN

Uni-Copy Technologies, Metairie, LA

Unique Outdoor Living, San Jose, CA

Unique Phote, Fairfield, NJ

Video Gear, San Diego, CA

Vinton Feed Store, Vinton, LA

Visions Photography, Sand Springs, OK

VPI Commercial Realty, LLC, Knoxville, TN

Walmart, Bentonville, AR

Wallace Properties, Inc., Bellevue, WA

WDP Partners, LLC, Phoenix, AZ

Watermark Books and Cafe, Wichita, KS

Weingarten Realty Investors, Houston TX

The Weitzman Group, Dallas, TX

West Marine, Inc., Watsonville, CA

Western Development Corporation, Washington, DC

Westfield, LLC, Los Angeles, CA

Westgate Village Shopping Center, Toledo, OH

Wholesales Plumbing Supply Company, Inc., St. Louis, MO

Wholesale Tires, Corryton, TN

Wiley Office Furniture, Springfield, IL

Williams All Seasons Co., Highland Park, IL

Willis Furniture Company, Virgnia Beach, VA

Wine Cellar Innovations, Cincinnati, OH
Winners Circle Speed and Custom, Joliet, IL
Wist Office Products, Tempe, AZ
Wolfe Properties, LLC, St. Louis, MO
Woodcraft Stores, Appleton, WI
Woodward Camera, Birmingham, MI
Woolrich, Inc., Woolrich, PA
Wright's Jewelers, Lincoln, NE
Yarn Explosion, Roanoke, VA
Yetzer Home Furnishings & Flooring, Inc., Waconia, MN
Zeagler Music, Baton Rouge, LA
ZukaBaby, New Orleans, LA
Zumiez, Inc., Lynwood, WA