

December 12, 2011

The Honorable Dave Camp
Chairman House Ways and Means Committee
House of Representatives
1102 Longworth House Office Building
Washington, D.C. 20515

Dear Chairman Camp:

We are writing in strong support of H.R. 3630, the Middle Class Tax Relief and Jobs Creation Act of 2011.

This bill includes the Alternative Minimum Tax (AMT) U.S. Jobs provision which will provide our companies with a strong incentive to create American jobs and to make new capital investments.

The AMT U.S. Jobs provision would allow companies who do not benefit from other similarly-designed incentives - like bonus depreciation - to utilize their existing AMT credits based on new investments in U.S. plants and equipment.

Thank you for your leadership in encouraging investment and job creation. We support the swift passage of H.R. 3630.

Sincerely,

American Airlines

Arch Coal

Cliffs Natural Resources

CMS Energy

General Motors

Goodyear

Owens-Illinois, Inc.

Peabody Energy

Xerox

cc: The Honorable John Boehner, Speaker of the House of Representatives
The Honorable Eric Cantor, Majority Leader of the House of Representatives