



YOU'RE FIRED:

HOW AMERICANS ARE HURTING
WHILE TRUMP BAILS OUT
CORPORATE DONORS



TRUMPECONOMY.COM

EXECUTIVE SUMMARY

They said Donald Trump was running for President as a populist.

He promised to look out for the forgotten man. He promised that he knew how corrupt and broken the system was – and that only he could fix it. Reality has shown that was a scam. Donald Trump's policy agenda has been that of a typical Republican. He's forcing through tax cuts for the rich, while plants are closing across the country and sending jobs overseas. He's bragging about the stock market while people are laid off right before the holidays.

Trump's Tax Bill Is A Plutocrat's Dream

The final version of Trump's debt-exploding tax bill represents a massive giveaway to corporations and the top 1%, while middle class families are left behind and future generations are forced to pick up the debt-financed tab.

Meanwhile, business leaders have consistently indicated that rather than use the tax savings to create jobs, they'd be used to reward wealthy shareholders.

- ✓ The bill puts 53% of taxpayers at risk of a tax hike (above current rates) by 2027, while corporate tax cuts last forever
- ✓ The tax bill would add \$1.46 trillion to the deficit by giving huge tax breaks to the ultra-wealthy.
- ✓ The bill itself would cut Medicare at risk to the tune of \$25 billion next year alone.
- ✓ New pass-through provisions would provide a massive new loophole for high income earners to avoid taxes.
- ✓ 13 million people are expected to lose health insurance as a result of this deal, while premiums would spike for millions more.

Trump Has Turned His Focus Away From Regular Americans To Focus On Corporations And Wall Street.

Along the way, people across the nation have agreed: This plan is a giveaway to the rich, and editorial boards have exposed this program for the scam that it is.

Trump's response, however, has been to tweet – repeatedly – about how well his friends on Wall Street are doing.

Does this mean that the run plant closures and mass layoffs Trump campaigned on, a the sign of a middle class squeezed by globalization, is over? **No.** Hundreds of thousands of people have been notified of plant closings and layoffs under Donald Trump's presidency. Thousands of these layoffs came this fall – in the lead up to Trump's "job creating" tax bill. Some of the specifics are too shocking to believe. Just a few include:

- ✓ Cooper Tire and Rubber announced 80 layoffs immediately before the holidays, despite a 39% spike in profits.
- ✓ Trump touted his meeting with Amgen's CEO, and their promise to hire 1600 workers. In November they announced 200 layoffs.
- ✓ Trump received a special waiver to hire a MetLife lobbyist. The company announced 61 layoffs in November.
- ✓ Trump hired Textron's CEO at the Department of Defense. The company announced 51 layoffs a month before Christmas.
- ✓ Trump received a special waiver to hire an Arriva lobbyist at HHS. They laid off 142 workers this November.

Trump has abandoned his populist campaign persona to embrace Wall Street, donors, and lobbyists while the problems he pledged to solve continue unabated.

Trump's Tax Bill Is An Outrageous Giveaway To The Wealthy And Corporations

The final version of Trump's debt-exploding tax bill represents a massive giveaway to corporations and the top 1%, while middle class families are left behind and future generations are forced to pick up the debt-financed tab.

Meanwhile, business leaders have consistently indicated that rather than use the tax savings to create jobs, they'd be used to reward wealthy shareholders.

Key Points

- ✓ The bill puts 53% of taxpayers at risk of a tax hike (above current rates) by 2027, while corporate tax cuts last forever
- ✓ The tax bill would add \$1.46 trillion to the deficit by giving huge tax breaks to the ultra-wealthy.
- ✓ The bill itself would cut Medicare at risk to the tune of \$25 billion next year alone.
- ✓ New pass-through provisions would provide a massive new loophole for high income earners to avoid taxes.
- ✓ 13 million people are expected to lose health insurance as a result of this deal, while premiums would spike for millions more.

Business Leaders Cast Doubt On Republican Talking Point Claiming Businesses Would Use Tax Savings To Create Jobs

HEADLINE: "CEOs Suggest Trump Tax Cut May Lift Investors More Than Jobs" [Reuters, [10/26/17](#)]

U.S. Corporations Said They Would Use Savings From A Reduced Tax Rate To Buy Back Shares, Retire Debt, And Benefit Shareholders. According to Reuters, "U.S. President Donald Trump is selling tax reform to Americans on the promise it will create extra income for companies to invest in their businesses and create jobs. Some of the biggest companies have very different plans. U.S. corporations are saying they would use a tax reform windfall to buy back shares, retire debt and other shareholder-friendly moves, in recent post-earnings calls with investors and securities analysts. The Trump administration wants to cut the U.S. corporate income tax rate to 20 percent from 35 percent and encourage multinationals to bring home profits held overseas. The president promised his tax reform would give companies incentives to build plants in the United States rather than overseas." [Reuters, [10/26/17](#)]

HEADLINE: "Trump's Tax Promises Undercut By CEO Plans To Help Investors" [Bloomberg, [11/29/17](#)]

Major U.S. Companies Said They Would Use Savings From A Tax Cut To Benefit Shareholders. According to Bloomberg, "Major companies including Cisco Systems Inc., Pfizer Inc. and Coca-Cola Co. say they'll turn over most gains from proposed corporate tax cuts to their shareholders, undercutting President Donald Trump's promise that his plan will create jobs and boost wages for the middle class. The president has held fast to his pledge even as top executives' comments have run counter to it for months. Instead of hiring more workers or raising their pay, many companies say they'll first increase dividends or buy back their own shares." [Bloomberg, [11/29/17](#)]

The Bill Could Raise Taxes On 53% Of Taxpayers By 2027

The Tax Policy Center Calculated That, Compared To Current Law, 53 Percent Of Taxpayers Would Pay More Taxes In 2027. According to the Tax Policy Center, "On average, in 2027 taxes would change little for lower- and middle-income groups and decrease for higher-income groups. Compared to current law, 5 percent of taxpayers would pay more tax in 2018, 9 percent in 2025, and 53 percent in 2027.." [Tax Policy Center, [12/18/17](#)]

The Tax Bill Would Add Over \$1.4 Trillion To The Deficit By Giving Huge Tax Breaks To The Ultra-Wealthy

THE CBO PREDICTED THE BILL WOULD ADD OVER \$1.4 TRILLION TO THE DEFICIT OVER TEN YEARS

The CBO Predicted The Senate Bill Would Increase The Deficit By Over \$1.4 Trillion Over Ten Years. According to The Hill, “The Senate GOP tax plan will increase the deficit by more than \$1.4 trillion over a decade, according to a new analysis by the Congressional Budget Office (CBO). The CBO score comes as senators are already voting on amendments to the legislation and are expected to pass the bill in the early morning hours of Saturday. The legislation, according to CBO, would have the largest deficits between the 2019 fiscal year and the 2022 fiscal year. The finding comes as GOP senators have largely ignored warnings that their tax plan would increase the deficit. Republicans argue that economic growth will more than make up for any increases to the national debt. An earlier CBO estimate on the version of the tax plan passed by the Senate Finance Committee also found the bill would increase the deficit by roughly \$1.4 trillion.” [The Hill, [12/2/17](#)]

FINAL VERSION OF BILL WAS EXPECTED TO INCREASE DEFICITS BY \$1.46 TRILLION

Republican Tax Bill Was Estimated By Joint Committee On Taxation To Increase Deficit By \$1.46 Billion.

According to the Washington Post, “The preliminary deficit estimate for the final version of the GOP tax bill says it would add \$1.46 trillion to the budget deficit over the coming 10 years. The true deficit cost is likely to be even higher if lawmakers extend the tax cuts for individuals before they expire at the end of 2025. This “sunset” gimmick is used to make the tax cuts more generous over the eight years they would be in force. The Joint Committee on Taxation analysis combines revenue losses from rate cuts with tax increases from repeal of deductions and other preferences. All told, cuts for individuals and businesses taxed under the code for individuals account for \$1.1 trillion of the net tax cuts.” [Washington Post [12/15/17](#)]

Sole Republican Who Had Opposed Bill Over Deficit Concerns Announced Support For Final Version Of Bill After Provision Personally Enriching Him Was Added

Bob Corker Announced Support For Bill After Provision Allowing 20 Percent Deduction For Pass-Through Income.

According to the Washington Post, “President Trump, Sen. Bob Corker (R-Tenn.) and other members of Congress with expansive real estate holdings were already primed to benefit from the tax reform bill nearing approval. Late last week it got even better. On Friday, lawmakers added a provision to the tax package, offering a 20 percent deduction for income earned from ‘pass-through’ entities, companies that don’t pay corporate taxes but pass through the income to be taxed as part of the owner’s tax bill.” [Washington Post, [12/18/17](#)]

- **Corker Earned Millions Each Year Through Pass Through Real-Estate Income Which Would Face Lower Taxes Under Bill.** According to the International Business Times, “President Donald Trump has made tens of millions of dollars of a specific kind of income that could be subjected to a last-minute tax break inserted into the Republicans’ tax legislation released Friday, according to federal records reviewed by International Business Times. The same is true for Tennessee GOP Sen. Bob Corker — a commercial real estate mogul who suddenly switched his vote to “yes” on the tax bill after the provision was added to the legislation. Previously, Corker was the only Republican to vote against the Senate version of the bill.[...] Corker’s 2016 financial disclosure form says that he earned between \$1.2 million and \$7 million of annual rental income from real-estate related LLCs that year. Those properties are worth between \$16 million and \$35 million.” [International Business Times, [12/16/17](#)]

TAXPAYERS IN THE TOP 1% WOULD REAP HUGE SAVINGS, WHILE TAXPAYERS IN THE BOTTOM FOUR QUINTILES WOULD SEE ALMOST NO CHANGES

Tax Policy Center: By 2027, Taxpayers In The Top 1 Percent Would Reap 83 Percent Of The Plan's Benefits.

Regarding the Tax Cuts and Jobs Act passed by the Senate on December 2, 2017, the Tax Policy Center said, "In 2027, the overall average tax cut would be \$160, or 0.2 percent of after-tax income (table 3), largely because almost all individual income tax provisions would sunset after 2025. On average, taxes would be little changed for taxpayers in the bottom 95 percent of the income distribution. Taxpayers in the bottom two quintiles of the income distribution would face an average tax increase of 0.1 percent of after-tax income; taxpayers in the middle income quintile would see no material change on average; and taxpayers in the 95th to 99th income percentiles would receive an average tax cut of 0.2 percent of after-tax income. Taxpayers in the top 1 percent of the income distribution would receive an average tax cut of 0.9 percent of after-tax income, accounting for 83 percent of the total benefit for that year." [Tax Policy Center, [12/18/17](#)]

Tax Policy Center: The Top 1 Percent Of Taxpayers Would Save An Average Of \$20,660 In 2027, And The Top 0.1 Percent Would Save An Average Of \$148,260. According to the Tax Policy Center, by 2027, The top 0.1 percent of earners would see an average reduction of \$148,260 and the top 1 percent would see an average reduction of \$20,000. [Tax Policy Center, [12/18/17](#)]

THREE LOWEST QUINTILES WOULD SEE AVERAGE TAX INCREASE BY 2027

Tax Policy Center: Bottom 60 Percent Of Income Earners Pay More in Taxes in 2027 Than Under Current Law.

According to the Tax Policy Center, by 2027 income earners in the lowest, second and third quintile would see an average increase in taxes. [Tax Policy Center, [12/18/17](#)]

TABLE 3

Distribution of Federal Tax Change of the Conference Agreement
for the Tax Cuts and Jobs Act
By expanded cash income percentile, 2027^a



Expanded cash income percentile ^b	Percent change in after-tax income ^c	Share of total federal tax change (%)	Average federal tax change (dollars)	Average federal tax rate ^d	
				Change (% points)	Under the proposal (%)
Lowest quintile	-0.1	-4.6	30	0.1	4.4
Second quintile	-0.1	-5.4	40	0.1	8.9
Middle quintile	0.0	-2.1	20	0.0	13.8
Fourth quintile	0.0	2.9	-30	0.0	16.9
Top quintile	0.4	107.3	-1,260	-0.3	26.0
All	0.2	100.0	-160	-0.1	20.0
Addendum					
80-90	0.1	4.4	-100	0.0	19.7
90-95	0.1	3.9	-190	-0.1	21.8
95-99	0.2	16.4	-1,010	-0.2	25.4
Top 1 percent	0.9	82.8	-20,660	-0.6	32.9
Top 0.1 percent	1.4	59.8	-148,260	-0.9	32.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1)

Notes: Number of Alternative Minimum Tax (AMT) taxpayers (millions): Baseline: 5.6; Proposal: 6.0. Itemizers (millions): Baseline: 56.8; Proposal: 57.4.

(a) Calendar year. Baseline is current law. Proposal includes provisions contained in the conference agreement for the Tax Cuts and Jobs Act as filed on 12/15/2017. Excludes the effects of repealing the Affordable Care Act's Individual Shared Responsibility Payment (i.e., "individual mandate").

(b) Percentiles include both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2017 dollars): 20% \$28,100; 40% \$54,700; 60% \$93,200; 80% \$154,900; 90% \$225,400; 95% \$304,600; 99% \$912,100; 99.9% \$5,088,900. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

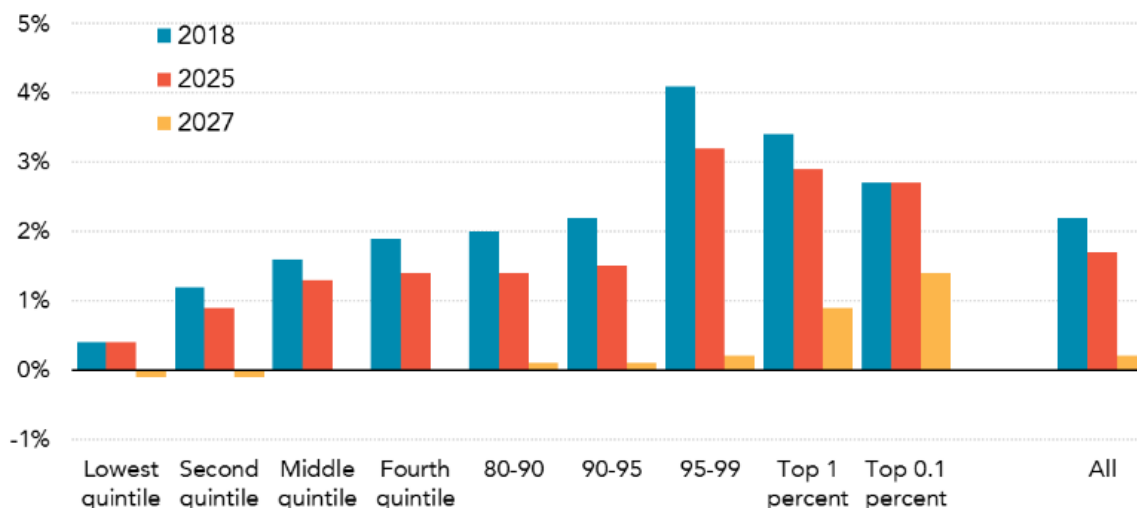
(c) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(d) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

[Tax Policy Center, [12/18/17](#)]

FIGURE 1

**Percent Change in After-tax Income of the
Conference Agreement for the Tax Cuts and Jobs Act**
By expanded cash income percentile, 2018, 2025, and 2027



Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

[Tax Policy Center, [12/18/17](#)]

After Passage Of The Bill, Mitch McConnell Continued To Falsely Claim “Every Category Of Taxpayers, On Average, Gets Significant Relief”

McConnell Said “It’s Impossible” To Promise Tax Cuts For Everyone In The Middle Class, But That “Every Segment Of Taxpayers, Every Category Of Taxpayers, On Average, Get Significant Relief.” According to The Hill, “Senate Majority Leader Mitch McConnell (R-Ky.) said Sunday that ‘it’s impossible’ to promise that the GOP’s tax overhaul will lower the taxes of every person in the middle class. ‘Well, it’s impossible to do that,’ McConnell told ABC News’s ‘This Week.’ ‘You can’t craft any bill that would guarantee no one was in a special category that might get a tax increase,’ the majority leader added. McConnell’s interview comes after the Senate early Saturday passed its tax-reform bill, which includes the repeal of ObamaCare’s individual mandate. ‘Every segment of taxpayers, every category of taxpayers, on average, gets significant relief,’ McConnell said of the bill on Sunday.” [The Hill, [12/13/17](#)]

MEANWHILE, REPUBLICAN LEADERS CALLED FOR SCALING BACK MEDICARE AND OTHER SAFETY NET PROGRAMS OVER “DEFICIT” CONCERNS

HEADLINE: “Ryan Says Republicans To Target Welfare, Medicare, Medicaid Spending In 2018” [Washington Post, [12/6/17](#)]

House Majority Leader Paul Ryan: “Frankly, It’s The Health Care Entitlements That Are The Big Drivers Of Our Debt, So We Spend More Time On The Health Care Entitlements — Because That’s Really Where The Problem Lies, Fiscally Speaking.” According to The Washington Post, “House Speaker Paul D. Ryan (R-Wis.) said Wednesday that congressional Republicans will aim next year to reduce spending on both federal health care and anti-poverty programs, citing the need to reduce America’s deficit. ‘We’re going to have to get back next year at entitlement reform, which is how you tackle the debt and the deficit,’ Ryan said during an appearance on Ross Kaminsky’s talk radio show. ‘... Frankly, it’s the health care entitlements that are the big drivers of our debt, so we spend more time on the health care entitlements — because that’s really where the problem lies, fiscally speaking.’” [Washington Post, [12/6/17](#)]

Senator Orrin Hatch, While Whipping Votes For The Tax Bill: “You Don’t Help The Poor By Not Solving The Problems Of Debt, And You Don’t Help The Poor By Continually Pushing More And More Liberal Programs

Through.” According to The Washington Post, “While whipping votes for the tax bill, Senate Finance Committee Chairman Orrin G. Hatch (R-Utah) attacked ‘liberal programs’ for the poor and said Congress needed to stop wasting Americans’ money. [...] ‘We’re spending ourselves into bankruptcy,’ Hatch said. ‘Now, let’s just be honest about it: We’re in trouble. This country is in deep debt. You don’t help the poor by not solving the problems of debt, and you don’t help the poor by continually pushing more and more liberal programs through.’” [Washington Post, [12/6/17](#)]

The Bill Itself Would Cut Medicare, By \$25 Billion Next Year Alone

THE BILL WOULD FORCE \$25 BILLION IN CUTS TO MEDICARE IN 2018, TO BE SPREAD OUT BETWEEN PAYMENTS TO DOCTORS, HOSPITALS, AND OTHER PROVIDERS

The CBO Estimated The Senate Bill Would Force \$25 Billion In Cuts To Medicare In 2018, To Be Spread Out Between Payments To Doctors, Hospitals, And Other Providers. According to The Washington Post, “The likelihood of big reductions in other forms of health-care spending, triggered by the pay-as-you-go law — also known as paygo — to deter deficit increases, is less certain. In the hours before the Senate’s final vote on the tax overhaul package, McConnell and House Speaker Paul D. Ryan (R-Wis.) sought to tamp down fears of such cuts, issuing a joint statement in which they accused Democrats of ‘misleading claims’ and promised to ‘work to ensure these spending cuts are prevented.’ The bill itself does not avert them, however. Separate action would be required later and — unlike the parliamentary maneuvers used to adopt the tax plan with only GOP votes — would require support from some Democrats. Republican leaders predict that Democrats would cooperate rather than bear blame for harming health-care funding. [...] The cuts, if they happen, would decrease federal spending on Medicare by 4 percent — amounting to about \$25 billion next year, the Congressional Budget Office forecast. Because paygo rules do not allow Medicare benefits to be touched, the funding loss would be spread among payments to doctors, hospitals and others that provide care to the program’s 56 million older and disabled Americans.” [Washington Post, [12/2/17](#)]

Final Bill Still Appeared To Force Same Cut

Final Republican Bill Would Force a Four Percent Cut To Medicare. According to the New York Times, “President Trump has called the \$1.5 trillion tax cut that Republican lawmakers are on the verge of passing a Christmas present for the entire nation. But the fine print reveals that some will get a much nicer gift than others, the benefits will change over time, and some will be left out in the cold. Real estate developers and technology companies could see big tax cuts, while low-income households and people buying health insurance could lose out. [...] A 2010 law requires that any legislation that adds to the federal deficit be paid for by spending cuts, increases in revenue or other offsets. Some cuts would be automatic, and the biggest program to be affected is Medicare, the health insurance program for the elderly and disabled. Dozens of other programs are likely to be cut as well, but Medicare, which would face a 4 percent cut, is by far the biggest. Republicans say that this rule will be waived and the cuts will be averted, but that will take a bipartisan deal.” [New York Times, [12/16/17](#)]

The Bill Would Offer Corporations A Steep, Permanent Tax Cut, But Allow Tax Cuts For The Middle Class To Expire

THE BILL WOULD LOWER THE CORPORATE TAX RATE FROM 35 TO 21 PERCENT

The Bill Would Lower The Corporate Tax Rate From 35 Percent To 21 Percent. According to CBS News, “The tax rate for most companies would drop to 21 percent from 35 percent. This is a permanent rate cut, which, along with a shift to a lower rate on some foreign earnings, could help boost corporate profits.” [CBS News, [12/18/17](#)]

THE CORPORATE CUTS WOULD BE PERMANENT, UNLIKE CUTS FOR MIDDLE-INCOME INDIVIDUALS ELSEWHERE IN THE BILL

Democrats Pointed Out The Bill's Corporate Tax Rates Were Permanent, While Individual Tax Cuts Would Expire In 2025. According to CBS News, "Most Americans would receive tax cuts initially. But the lower rates and a host of other benefits would expire after 2025. This effectively sets up an \$83 billion tax hike for many millions of Americans in 2027." [Washington Post, [12/2/17](#)]

- **Bloomberg: "Because Most Of The Senate Bill's Individual Tax Breaks Expire By 2027, More Than 20 Million Households With Income Below \$200,000 Would Face Tax Increases By Then."** According to Bloomberg, "While most income groups would see cuts on average, studies have shown that many individuals would not, depending on their specific situations. In fact, millions of people stand to see higher tax bills because of the elimination or curtailment of deductions such as one for state and local taxes, according to the Joint Committee on Taxation, the nonpartisan official scorekeeper for Congress. And because most of the Senate bill's individual tax breaks expire by 2027, more than 20 million households with income below \$200,000 would face tax increases by then." [Bloomberg, [12/7/17](#)]
- **ABC News: "Those Squarely In The Middle Class" Would Be Hit By Expiring Tax Cuts As Rates Returned To Higher Levels, The Increase In The Standard Deduction Would End, And The Child Tax Credit Would Return To Its Previous Level.** According to ABC News, "The Senate bill would repeal the tax cuts for individuals and families after 2025. That return to the existing rates would set the stage for a sharp tax increase for many millions of households, according to estimates by the Congressional Budget Office and the Joint Committee on Taxation. Personal income taxes would shoot up \$430 billion between 2025 and 2027. The tax hikes would likely keep accelerating in the years afterward. Who'd be hit? Mainly, those squarely in the middle class, with incomes between \$54,700 and \$93,200. Nearly two-thirds of this group would pay on average \$140 more than they currently do, according to an analysis by the nonpartisan Tax Policy Center. Not only would their tax rates return to higher levels. They would also lose the increase to the standard deduction and the child tax credit that congressional Republicans have been touting as needed relief." [ABC News, [12/5/17](#)]

The Bill Would Create New Breaks To Owners Of "Pass-Through" Businesses, Giving The Wealthy A New Way To Avoid Taxes

FINAL BILL WOULD ALLOW WEALTHY INDIVIDUALS PAYING TOP TAX RATE ON "PASS THROUGH" INCOME TO PAY A 10% LOWER TAX RATE

Conference Bill Allowed "Pass Through Income To Be Taxed At 29.6 Percent; Had Been Previously Taxed At Individual Rate Up To 39.6 Percent. According to the New York Times, "Numerous industries will benefit from the Republican tax overhaul, but perhaps none as dramatically as the industry where Mr. Trump earned his riches: commercial real estate. Mr. Trump, along with his son-in-law Jared Kushner, who is part owner of his own real estate firm, will benefit from lower taxes on so-called "pass through" income, which is money earned by partnerships and other types of businesses whose income is passed through to its owner and taxed at the individual tax rate. Mr. Trump and Mr. Kushner benefit since they own properties through limited liability companies and other similar vehicles. Under current law, that income is taxed at rates as high as 39.6 percent. Under the bill, much of that income could be taxed at a rate as low as 29.6 percent, subject to some limitations." [New York Times, [12/16/17](#)]

Previous Version Of The Bill Would Allow "Pass-Through" Business Owners To Deduct 23% Of Business Income On Their Taxes

The Senate Bill Would Allow "Pass-Through" Businesses To Deduct 23% Of Their Business Income From Their Taxes. According to the Los Angeles Times, "The House and Senate bills also reduce taxes on so-called pass-through businesses — sole proprietorships, partnerships, limited liability companies and S corporations — whose owners pay through the individual tax code. The changes are complicated and the bills take different approaches to those taxes, which are paid by many mom-and-pop operations but also large partnerships such as law firms, hedge funds and some of President Trump's own businesses. The House bill would cap the top tax rate for pass-throughs at 25%, down from 39.6%. The Senate plan would continue taxing pass-through businesses at the individual rate that would apply to the owner, with a top proposed rate of 38.5%. But the Senate bill would allow most pass-throughs to deduct about 23% of their business income from their taxes." [Los Angeles Times, [12/4/17](#)]

“Pass-Through” Businesses Are Sole Proprietorships, Partnerships, LLCs, And S-Corporations Whose Owners Pay Individual Income Taxes On The Businesses’ Profits

“Pass-Through” Businesses Are Sole Proprietorships, Partnerships, LLCs, and S-Corporations Whose Owners Pay Individual Income Taxes On The Profits. According to CBS News, “The GOP House proposal for the biggest overhaul in the US tax code in some 30 years has been out for barely a day, but already it’s being dissected to find the winners and losers. One of the winners most analyses have pointed to are people who earn their money via so-called pass-through businesses, such as sole proprietorships, partnerships, limited liability companies (LLC) and S-corporations. Most business in the US are organized as one of these entities. According to the Brookings Institution, about 95 percent of businesses fall into that category. The Republicans’ pro-business tax legislation includes a potentially valuable break for these business’ and their owners. Here’s what you need to know. Income earned by a business organized as a pass-through entity must be distributed as taxable income to its owner, members or partners. The pass-through entity itself doesn’t pay income taxes, but it also can’t defer tax on profits to be used later to reinvest in the business. Instead, all of its income is distributed each year to the individuals who own the pass-through entity, and they must pay tax on the profits.” [CBS News, [11/3/17](#)]

TAX LAWYERS SAID THE NEW DEDUCTION WOULD “OPEN A WHOLE NEW PALETTE OF COMPLICATED TAX-AVOIDANCE TECHNIQUES” FOR THE RICH

Politico: Lawyers Say Changes To “Pass-Through” Income Taxes “Would Open A Whole New Palette Of Complicated Tax-Avoidance Techniques Allowing The Well-To-Do To Slash Their Taxes.” According to Politico, “Republicans’ tax-rewrite plans are riddled with bugs, loopholes and other potential problems that could plague lawmakers long after their legislation is signed into law. Some of the provisions could be easily gamed, tax lawyers say. Their plans to cut taxes on ‘pass-through’ businesses in particular could open broad avenues for tax avoidance. [...] Their plans to cut taxes on pass-through businesses would open a whole new palette of complicated tax-avoidance techniques allowing the well-to-do to slash their taxes, lawyers say. People will be tempted to recharacterize their income in order to take advantage of a 23 percent deduction for pass-throughs offered by the Senate. For someone making \$500,000, that would save them \$30,000.” [Politico, [12/6/17](#)]

- **David Miller, Tax Lawyer: “It’s Like A New Paint Box. [...] We Have A New Tool To Play With.”** According to Politico, “This is an entirely new concept and, from a tax lawyer’s perspective, it’s like a new paint box,” said David Miller, a tax partner at Proskauer Rose LLP. “We have a new tool to play with.” [Politico, [12/6/17](#)]

MOST “PASS-THROUGH” BUSINESS INCOME ALREADY GOES TO THE HIGHEST 1 PERCENT OF TAX FILERS

According To The Center On Budget And Policy Priorities, More Than Two-Thirds Of Pass-Through Business Income Goes To The Highest 1 Percent Of Tax Filers. According to the Center on Budget and Policy Priorities, “The Trump pass-through proposal would be an expensive tax cut that would flow primarily to the wealthiest Americans. That’s because more than two-thirds of pass-through business income flows to the highest-income 1 percent of tax filers.” [Center on Budget and Policy Priorities, [8/8/16](#)]

According To Tax Policy Center Senior Fellow Steve Rosenthal, A Lower Pass-Through Tax Rate Would Benefit “Professionals That Organize Themselves In An LLC Or Partnership,” Such As “Doctors, Lawyers, Consultants, Lobbyists.” According to The Wall Street Journal, “Lawmakers are likely to struggle to fit the 15% pass-through tax rate inside budgetary and procedural constraints, because it would add more than \$1 trillion to the 10-year cost of any tax plan. It also will be hard for Congress to write rules to prevent people from converting higher-taxed wages into lower-taxed business profits. ‘The chief beneficiaries are professionals that organize themselves in an LLC or partnership. Doctors, lawyers, consultants, lobbyists,’ said Steve Rosenthal, a senior fellow at the Tax Policy Center, a project of the Urban Institute and Brookings Institution, in Washington.” [Wall Street Journal, [4/25/17](#)]

Senators Daines And Johnson Feigned Concern For The Economic Well-Being Of “Pass-Through” Business Owners, With Daines Claiming To Be “Fighting For Main Street Businesses”

Senators Daines And Johnson Feigned Concern For The Economic Well-Being Of “Pass-Through” Business Owners, With Daines Claiming To Be “Fighting For Main Street Businesses.” According to the New York Times, ‘Mr. Daines and Mr. Johnson had objected to the bill because of how it treated pass-through businesses, whose profits are distributed to owners and taxed at individual rates. The Senate tax bill will now allow pass through owners to deduct 23 percent of their business income as a way of lowering their taxes, up from 17.4 percent in the original Senate bill. ‘After weeks of fighting for Main Street businesses including Montana’s farmers and ranchers, I’ve decided to support the Senate tax cut bill, which provides significant tax relief for Main Street businesses,’ Mr. Daines said in a statement on Friday morning.’ [New York Times, [12/1/17](#)]

THE TRUMP AND KUSHNER FAMILY STANDS TO GAIN FROM TAX BREAKS FOR “PASS-THROUGHS”

President Trump’s Real Estate And Branding Businesses Were Pass-Through Firms. According to The Wall Street Journal, “Most U.S. businesses are pass-throughs, which are called that because their income and deductions pass through to their owners’ individual returns. That group includes many small firms, but it also includes large global law firms, hedge funds and Mr. Trump’s own real estate and branding businesses. These businesses don’t pay the corporate tax rate, which Mr. Trump also wants to lower to 15%.” [Wall Street Journal, [4/25/17](#)]

According To Vox, The “Vast Majority” Of Income Accruing To The Trump Family Was Taxed Through Pass-Through Enterprises. According to Vox, “The Trump Organization isn’t a ‘C corporation.’ It doesn’t pay corporate income tax. Instead, it’s structured as a collection of pass-through enterprises, so the vast majority of income accruing to Trump and his family is taxed through this system.” [Vox, [4/25/17](#)]

Jared Kushner’s Businesses Stood To Benefit From “Pass-Through” Provisions. According to the New York Times, “Mr. Trump, along with his son-in-law Jared Kushner, who is part owner of his own real estate firm, will benefit from lower taxes on so-called ‘pass through’ income, which is money earned by partnerships and other types of businesses whose income is passed through to its owner and taxed at the individual tax rate. Mr. Trump and Mr. Kushner benefit since they own properties through limited liability companies and other similar vehicles.” [New York Times, [12/16/17](#)]

The Bill Would Allow People Inheriting As Much As \$22 Million To Keep The Money Tax-Free

THE SENATE BILL WOULD DOUBLE THE EXEMPTION LEVEL FOR THE ESTATE TAX TO \$11 MILLION FOR INDIVIDUALS AND \$22 MILLION FOR MARRIED COUPLES

The Senate Bill Would Double The Exemption Level For The Estate Tax To Nearly \$11 Million For Individuals and \$22 Million For Married Couples. According to the New York Times, “An exemption for estates that owe what Republicans call the “death tax” was lifted to \$22 million from \$11 million. That doesn’t matter much to billionaires like Charles Koch, but means a big tax cut for people with estates worth tens of millions of dollars.” [New York Times, [12/16/17](#)]

Final Bill Raised Exemption To \$11.2 Million Per Individual. According to the Atlantic, “The so-called death tax lives—but it will apply only to the super wealthy as opposed to the only very wealthy. Republicans have long wanted to repeal the estate tax, which they argue is an unfair example of double taxation that hits family-run farms and businesses. But full repeal couldn’t get through the Senate, so they settled on lifting the exemption from the 40 percent tax to \$11.2 million from \$5.6 million per individual.” [The Atlantic, [12/17/17](#)]

CNN MONEY: “EVEN AT TODAY’S LEVELS, ONLY 0.2% OF ALL ESTATES EVER END UP BEING SUBJECT TO THE ESTATE TAX”

CNN Money: “Even At Today’s Levels, Only 0.2% Of All Estates Ever End Up Being Subject To The Estate Tax.” According to CNN Money, “Even at today’s levels, only 0.2% of all estates ever end up being subject to the estate tax.” [CNN Money, [12/2/17](#)]

The Tax Policy Center Estimated That About 20 Small Business Or Small Farm Estates Owed Any Estate Tax In 2013. According to an opinion by Pedro Nicolaci de Costa in Business Insider, “The estate tax affects only a tiny percentage of America's wealthiest families and, unlike what Trump and other prominent Republicans have argued, does not hurt small-business owners in any discernible way. Instead, the independent Tax Policy Center estimates that, in the entire country, only about 20 small business or small farm estates owed any estate tax in 2013 — and those estates owed an average of 4.9% of their value in tax.” [Pedro Nicolaci de Costa, Opinion – Business Insider, [4/27/17](#)]

The Bill Was Expected To Result In 13 Million Losing Health Insurance And Double-Digit Premium Increases Across The Board

THE BILL WOULD EFFECTIVELY REPEAL THE AFFORDABLE CARE ACT’S INDIVIDUAL MANDATE, EXPECTED TO RESULT IN HIGHER COSTS AND 13 MILLION MORE WITHOUT INSURANCE

The Bill Would Abolish Enforcement Mechanisms For The ACA’s Individual Mandate, Effectively Repealing It, And Resulting In 13 Million More Uninsured And Higher Marketplace Healthcare Costs. According to The Washington Post, “The Republican tax overhaul that squeaked through the Senate early Saturday morning would reach deep into the nation’s health-care system, with a clear dagger to a core aspect of the Affordable Care Act and broader ripple effects that could threaten other programs over time. The measure would abolish the government’s enforcement of the ACA requirement that most Americans carry insurance coverage. It would not end the individual mandate itself but would eliminate tax penalties for flouting that requirement. The result could cause an extra 13 million people to become uninsured and drive up insurance premiums in marketplaces created under the law, according to an estimate by Congress’s nonpartisan budget analysts.” [Washington Post, [12/2/17](#)]

The CBO Predicted Premium Increases Of 10% If The Individual Mandate Were Repealed. According to the Washington Post, “Repealing the mandate, which compels most Americans to buy health insurance or pay a fine, would free up more than \$300 billion in government funding over the next decade that Republicans could use to finance their proposed tax cuts, but it would result in 13 million fewer people having health insurance, according to projections from the nonpartisan Congressional Budget Office. The CBO has also projected that repealing the individual mandate would drive up insurance premiums for many Americans by roughly 10 percent.” [Washington Post, [11/14/17](#)]

Mandate Repeal Was Part Of Final Bill. According to The Hill, “The final Republican tax-reform bill unveiled Friday repeals ObamaCare’s individual insurance mandate, leaving the GOP poised to blow a significant hole in the health-care law next week.” [The Hill, [12/15/17](#)]

LOW-INCOME MEDICAID RECIPIENTS WOULD BE AMONG THOSE WHO LOSE COVERAGE

The CBO Estimated 5 Million Fewer People Would Have Medicaid In 2027 Under The Senate GOP Bill. The Congressional Budget Office has estimated that the tax bill’s repeal of Obamacare’s individual mandate will raise about \$338 billion to pay for tax cuts focused at corporations — but will, in the process, lead to 13 million fewer people having health insurance by 2027; 4 million fewer will have insurance as early as 2019, when the provision takes effect. The most immediate effects are on people with individual market insurance, including that subsidized by Obamacare, and people on Medicaid. The CBO finds that 3 million fewer people would have individual market insurance and 1 million fewer would have Medicaid in 2019 if the mandate goes away. Five million fewer each would have Medicaid and individual market coverage in 2027; the remaining millions are people with employer-based coverage who’d lose it.” [Vox, [12/2/17](#)]

VOX: 13 MILLION LOSING INSURANCE COVERAGE COULD TRANSLATE INTO 15,600 EXTRA DEATHS EACH YEAR

Vox: 13 Million Losing Insurance Coverage Could Translate Into 15,600 Extra Deaths Each Year. According to Vox, “When my colleague Julia Belluz dived into the evidence on the effect of health insurance on mortality, she found two particularly compelling studies, analyzing the effects that Massachusetts’s health reform law (which was very similar in structure to Obamacare) and Medicaid expansions in three states had on death rates. Extrapolating from those studies’ findings, she found that 20 million people losing health insurance translates to anywhere between 24,000 and 44,000 extra deaths per year. Using the smaller figure to be conservative, and extending it to the 13 million people who the CBO estimates would lose coverage under this tax bill, that means 15,600 extra deaths every year.” [Vox, [12/2/17](#)]

SENATORS MCCAIN, MURKOWSKI, AND COLLINS – WHO EARLIER IN THE YEAR VOTED AGAINST OBAMACARE REPEAL – VOTED FOR THE TAX BILL DESPITE THIS PROVISION

HEADLINE: “The Senators Who Saved Obamacare Are Supporting A Bill That Could Cripple It” [ABC News, [12/1/17](#)]

Bob Corker Was The Only Republican Who Voted Against The Bill. According to CNN, “The Senate passed its tax reform bill in the early hours of Saturday morning, following a day full of Republican leaders making changes to bring enough members on board and a long night full of heated rhetoric on both sides of the aisle. The vote was 51-49, mostly along party lines. Sen. Bob Corker of Tennessee was the only Republican to vote against the bill, citing concerns about growing the deficit.” [CNN, [12/1/17](#)]

The Bill Expanded The Child Tax Credit, But Mostly Just For Well-Off Families

THE BILL EXPANDED THE CHILD TAX CREDIT BY \$1,000, BUT MANY LOW-INCOME FAMILIES WOULD NOT BENEFIT

The Bill Increased The Child Tax Credit By \$1,000, But Only Made The Expansion Refundable Up To \$1,400. According to CNN Money, “The GOP's tax overhaul bill doubles the current child tax credit from \$1,000 to \$2,000 per child under age 17, and allows parents to receive up to \$1,400 as a refund, if the credit is larger than their federal income tax liability. The refundable part of the credit was increased from \$1,100 to \$1,400 after Senator Marco Rubio threatened to vote “no” on the bill, unless it included a more generous child tax credit.” [CNN Money, [12/16/17](#)]

Those Who Pay Little Or No Income Tax Will Not Benefit From The Non-Refundable Portion Of The Child Tax Credit Expansion. According to NPR, “Both versions would make the credit available to more middle- and upper-income families. But those on the lower rungs of the income ladder might not see any benefit, because the ‘refundable’ portion of the tax credit — which helps those who pay little or no income tax — is unchanged.” [NPR, [12/4/17](#)]

- **CNN Money: “When A Credit Is Refundable, It Means You Can Still Get Money From The Government Because Of The Credit, Even When Your Federal Income Tax Bill Is Zero.”** According to CNN Money, “When a credit is refundable, it means you still can get money from the government because of the credit, even when your federal income tax bill is zero.” [CNN Money, [12/2/17](#)]

CBPP: 10 Million Children Live In Families That Would Receive An Additional \$75 Or Less, With Another 14 Million Who Would Receive More Than \$75 But Less Than The Full \$1,000

Compromise Bill Would Leave 10 Million Children In Families Who Would Only Receive \$75 Or Less. According to the Center on Budget and Policy Priorities, “Last-minute changes to the Child Tax Credit (CTC) that Republican leaders put in

their final tax bill do not change the fundamental fact: low-income working families still would largely miss out on the full CTC increase from the current \$1,000 per child to \$2,000. For starters, 10 million children under 17 in the lowest-income working families — who already receive only a partial CTC or no credit at all — will either receive no improvement in the credit or a token increase of \$1 to \$75. Despite the last-minute changes, these families would receive nothing more than they would have received under the Senate-passed bill. [Center on Budget and Policy Priorities, [12/15/17](#)]

Compromise Bill Would Have 14 Million Children In Families That Did Received Between \$75 And \$1,000.

According to the Center on Budget and Policy priorities, “Another 14 million children in low- and modest-income working families would get a CTC increase of more than \$75 but less than the full \$1,000-per-child increase that families at higher income levels would receive, though they would fare better than under the Senate bill.” [Center on Budget and Policy Priorities, [12/15/17](#)]

MEANWHILE, THE FINAL BILL WOULD ALLOW FAMILIES EARNING \$400,000 DOLLARS TO CLAIM A NEW \$2,000 PER KID

The Bill Increased The Child Tax Credit Eligibility Phase Out From \$110,000 For Married Filers To \$400,000.

According to the Center on Budget and Policy Priorities , “Also to offset the cost of these provisions, the bill sets the income level at which the CTC begins to phase out at \$400,000 for married couples, instead of \$500,000 under the Senate bill. But that is still a huge increase in the credit for affluent families compared to current law. Today, the credit begins to phase down for married families at \$110,000 in income, and phases out for families with two children at \$150,000 a year. As a result, while millions of low-income working families would receive no CTC increase or an increase of \$1 to \$75, families making \$400,000 that have two children would become newly eligible for the CTC and receive a \$4,000 credit..” [Center on Budget and Policy Priorities, [12/15/17](#)]

FINAL BILL ELIMINATE EXPANSION TO 17 YEAR OLDS PROPOSED IN SENATE BILL

Final Bill Eliminated Extending The Credit To 17 Year Olds. According to the Center on Budget and Policy Priorities, “The Senate bill would have extended the credit to 17-year-olds. But, to offset the cost of the other modest, last-minute CTC improvements, the final bill returns to current law, leaving 17-year-olds out.” [Center on Budget and Policy Priorities, [12/15/17](#)]

The Republican Bill Targeted State And Local Tax Deductions, Popular Among Democratic Voters, With A Cap

THE SENATE BILL CAPPED THE STATE AND LOCAL INCOME AND SALES TAX DEDUCTIONS AT \$10,000

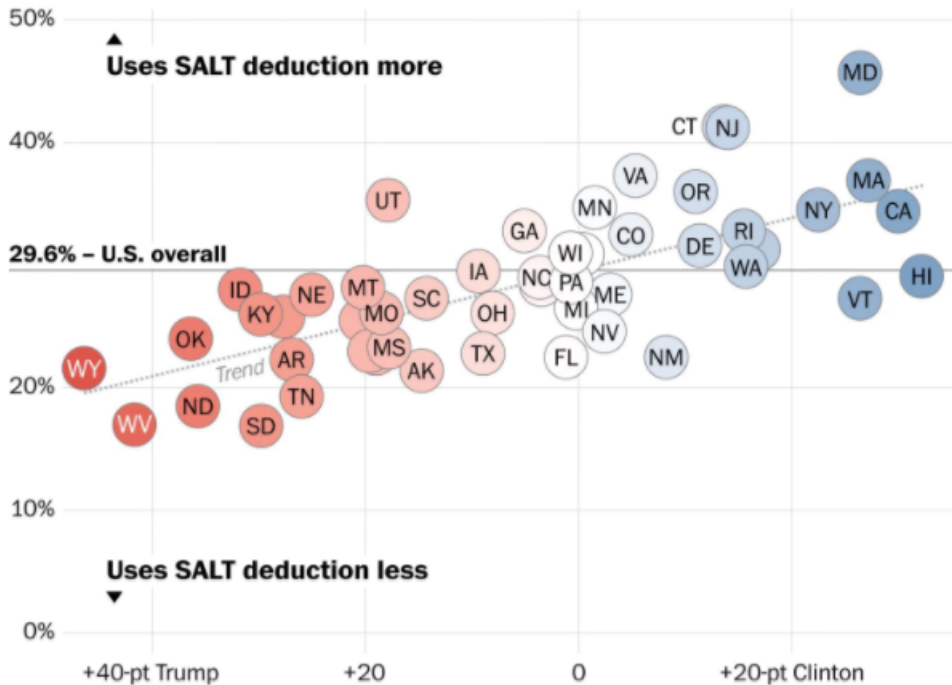
The Senate Bill Capped The Total State And Local Income And Sales Tax Deductions at \$10,000. According to The Atlantic, “The proposed elimination of this tax break, known as SALT, was the biggest and most controversial pay-for in the Republican plan from the beginning. House members representing high-tax, largely Democratic states rebelled, and GOP leaders ultimately settled on a compromise: People will be able to deduct \$10,000 in state and local property, sales, or income taxes off their federal bill. .” [The Atlantic, [12/17/17](#)]

DEMOCRATIC STATES RELY ON S.A.L.T. DEDUCTIONS MORE THAN REPUBLICAN STATES

Headline: “Blue States Will Be Hit Hardest By GOP Tax Plan’s Limits On Deductions” [Washington Post, [11/2/17](#)]

Blue states benefit more from the SALT deduction

Share of taxpayers who took the state-and-local-tax deduction in 2015 compared with Trump-Clinton vote margins in the 2016 general election



40% of D.C. taxpayers took the state-and-local-tax deduction, and Clinton won in the District by 86 percentage points.

Source: Tax Policy Center

THE WASHINGTON POST

[Washington Post, [11/2/17](#)]

By Doubling The Standard Deduction, The Bill Would Likely Discourage Charitable Giving

THE BILL WOULD NEARLY DOUBLE THE STANDARD DEDUCTION, ELIMINATING THE INCENTIVE TO ITEMIZE FOR MANY

The Senate Bill Would Nearly Double The Standard Deduction, Expected To “Drastically Reduce The Number Of People Who Opt To Itemize Their Deductions.” According to CNN Money, “The House and Senate bills nearly double the standard deduction. For single filers the Senate bill increases it to \$12,000 from \$6,350 currently; and it raises it for married couples filing jointly to \$24,000 from \$12,700. That would drastically reduce the number of people who opt to itemize their deductions, since the only reason to do so is if your individual deductions combined exceed the standard deduction amount.” [CNN Money, [12/2/17](#)]

Final Bill Included Doubling Of Standard Deduction. According to the Atlantic, “This was the one constant in the Republican plans from start to finish: The standard deduction will nearly double, from \$6,500 for individuals and \$13,000 for families to \$12,000 and \$24,000, respectively. For many people, this will represent the biggest tax cut in the plan, and for some in high-tax states, it will offset the reduction in the state-and-local tax deduction.” [The Atlantic, [12/17/17](#)]

WITHOUT AN INCENTIVE TO ITEMIZE, CHARITIES FEAR THEY WILL LOSE BILLIONS IN WOULD-BE CHARITABLE DONATIONS

HEADLINE: “Charities Fear GOP Tax Plan Could Lead To Loss Of Billions Of Dollars In Donations” [Chicago Tribune, [11/13/17](#)]

Charities And Higher Education Institutions Worried The GOP Plans To Raise The Standard Deduction Would Discourage Itemizing The Charitable Giving Deduction, And Therefore Discourage Charitable Giving. According to The Hill, “Nonprofits have several concerns with the GOP’s legislation. The increase in the standard deduction in the House and Senate bills would reduce the number of people who would claim the itemized deduction for charitable contributions. Charities are concerned that this change could lead to a decline in charitable giving. [...] Higher education officials are concerned that colleges and their students would be hurt by a number of provisions in the legislation. Like other nonprofits, private colleges are concerned that fewer people would take the charitable contribution deduction, and both the House and Senate bills would include an excise tax on certain university endowments.” [The Hill, [11/25/17](#)]

EDITORIALS ACROSS THE NATION BLASTED TRUMP'S TAX PLAN AS A GIVEAWAY TO THE RICH

Arizona

Daily Star Editorial: Tax Bill “A Mad Dash To Give Tax Cuts To Large Corporations And The Richest Among Us.” According to an editorial by the Arizona Daily Star, “The plan is the product of a partisan effort that is being rushed through Congress with little concern for doing what’s right. Far from the tax reform promised, it is a mad dash to give tax cuts to large corporations and the richest among us, based on the disproven theory that if those at the top make more, everyone will win. It disregards not only President Trump’s campaign promises to help the working class, it makes hypocrites of conservatives who until recently claimed to wage war against the federal deficit.” [Editorial – Daily Star, [11/29/17](#)]

California

Chico News Editorial: CBO Found “Senate Plan Would Hit People With Annual Incomes Under \$30,000 The Hardest.” According to an editorial by the Chico News & Review, “The Congressional Budget Office, which is nonpartisan, determined that the Senate plan would hit people with annual incomes under \$30,000 the hardest and first, then those at \$40,000 or less, then those under \$75,000. Best off: those making six and seven figures. Stumping for the bill, Trump told a rally: ‘This is going to cost me a fortune, this thing, believe me, believe me. Believe him? Believe us: This is going to cost you—big time.’” [Editorial – Chico News & Review, [12/7/17](#)]

Union Tribune Editorial: “This Is Utterly At Odds With [...] Trump’s Promises That A Tax Overhaul Wouldn’t Be A Love Letter To The Tycoon Class. Instead, It’s The Latest Iteration Of Trickle-Down Economics.” According to an editorial by the San Diego Union-Tribune, “The most obvious shortcoming is the fact that by far the biggest beneficiaries of the tax cuts are America’s wealthiest people — the top 1 percent of taxpayers. Both the Senate and House plans would eliminate the alternative minimum income tax and lessen or eliminate the estate tax, resulting in half or more of total tax savings going to the very rich. The Senate plan would let the personal income tax cuts expire in 2026. According to the nonpartisan Tax Policy Center, this means half of Americans would pay more taxes in 2027 compared to now, while corporations and the very rich would continue to pay less. This is utterly at odds with public opinion — and with Mnuchin’s and Trump’s promises that a tax overhaul wouldn’t be a love letter to the tycoon class. Instead, it’s the latest iteration of trickle-down economics — the discredited theory that the less taxes the rich pay, the better that life gets for everyone.” [Editorial - Union-Tribune, [11/30/17](#)]

Press Democrat Editorial: “His Claims Included: The Plan Would Be A Boon To The Working Class [...] Despite Numerous Independent Analyses That Have Concluded That The Wealthiest Americans And Corporations Would Be The Biggest Beneficiaries.” According to an editorial by the Santa Rosa Press Democrat, “But Trump saved his worst for last when he spoke to a crowd in St. Charles, Missouri, and offered a compendium of fables in support of the GOP tax cut plan. His claims included: The plan would be a boon to the working class — ‘the people that like me best’ — despite numerous independent analyses that have concluded that the wealthiest Americans and corporations would be the biggest beneficiaries. In fact, according to the Tax Policy Center, 63 percent of the total savings from the Senate proposal, which is expected to come for a vote this week, would go to taxpayers earning more than \$150,100 while nearly 25 percent of the savings would go to the top 5 percent of earners. That the plan is hard on rich people, like himself. ‘This is going to cost me a fortune,’ he said. But in truth, as noted above, upper-income taxpayers would be the biggest beneficiaries. In fact, the tax cuts for the wealthy are permanent while the cuts that exist for the middle class are temporary. Meanwhile, the Senate tax bill would add \$1.4 trillion to annual deficits over the next 10 years.” [Editorial - Press Democrat, 11/30/17]

San Diego Union-Tribune Editorial: “It Is Stunning To See How Much The Wealthy Gain From The Tax Code Plan Proposed This Week By House Republicans.” According to an editorial by the San Diego Union-Tribune, “Given this history, it is stunning to see how much the wealthy gain from the tax code plan proposed this week by House Republicans and embraced by the Trump administration. So much for Trump’s campaign message. That’s the tax plan’s first strike.” [Editorial – San Diego Union-Tribune, [11/3/17](#)]

San Francisco Chronicle Editorial: “The Bill’s Clearest Impact Would Be In Favor Of The Rich.” According to an editorial by the San Francisco Chronicle, “Besides the huge addition to federal deficits, the bill’s clearest impact would be in

favor of the rich — including, to a remarkable extent, the rich president who is the first in decades to conceal his tax returns from the public. It would phase out the tax on multimillionaire estates, reduce the levy on pass-through income from businesses such as the Trump Organization’s, and eliminate the alternative minimum tax that usually applies to higher brackets — which, according to a leaked partial return, forced Trump to pay \$31 million more in 2005. While the plan retains the 39.6 percent tax rate for the highest incomes, it doubles the minimum earnings for married couples to which the bracket applies, to \$1 million. And more of those taxpayers could take advantage of the lower 25 percent rate on pass-through business income.” [Editorial - San Francisco Chronicle, [11/2/17](#)]

Fresno Bee: “What Has Become Public Suggests There Would Be A Windfall For The Wealthy And Precious Little For The Middle Class.” According to an editorial by the Fresno Bee, “President Donald Trump and congressional Republicans are primed to ram through tax cuts, but unless you’re part of the 1 percent, it wouldn’t be very good for your finances. While some details remain to be worked out, what has become public suggests there would be a windfall for the wealthy and precious little for the middle class. What’s known is more than enough for the vast majority California taxpayers to tell their representative to stop this unfair legislation, which would only worsen income inequality in America.” [Editorial - Fresno Bee, [10/29/17](#)]

Connecticut

The Day Editorial: “President Trump And Republican Congressional Leaders Have Presented A Tax Reform ‘Framework’ That Would Benefit The Rich More Than The Middle Class.” According to an editorial by The Day, “President Trump and Republican congressional leaders have presented a tax reform ‘framework’ that would benefit the rich more than the middle class, explode the already imposing federal deficit and in the process help drive up interest rates and deter long-term economic growth.” [Editorial - The Day, [10/1/17](#)]

Florida

GOP Tax Plan “Largely Benefits Extremely Wealthy People Like Himself At The Expense Of Everyone Else.” According to an editorial by the Gainesville Sun, “President Donald Trump wants congressional Republicans to push through a tax-cut plan that largely benefits extremely wealthy people like himself at the expense of everyone else.” [Editorial - Gainesville Sun, [11/14/17](#)]

“The Legislation The House Is Expected To Vote On This Week Offers Generous Breaks To The Wealthy And Corporations, With Some Crumbs Left For Middle Class Families.” According to an editorial by the Tampa Bay Times, “To hear U.S. House Republicans tell it, their new tax bill would fatten the savings accounts of average Americans and make paying for college a breeze. According to President Donald Trump, rich folks like him would hardly benefit at all. Of course, that’s all a fairy tale. With little societal or fiscal justification, the legislation the House is expected to vote on this week offers generous breaks to the wealthy and corporations, with some crumbs left for middle class families. This is a fat stack of tax cuts masquerading as carefully sculpted tax reform, and it would add at least \$1.5 trillion to the federal debt over the next decade. That bloat would surely come back to haunt us all in the form of cuts to Medicare and Social Security, once Republicans remember they used to be against exploding deficits.” [Editorial - Tampa Bay Times, [11/10/17](#)]

“Trump Has Embraced The House Proposal, Marking Another Betrayal Of The Working-Class Voters Who Backed Him.” According to an editorial by the Miami Sun Sentinel, “Trump has embraced the House proposal, marking another betrayal of the working-class voters who backed him. His response to the opioid crisis decimating blue-collar areas has been weak. He favored a health care bill that would have hurt the working poor. He wanted to cut programs that help rural America. House Republicans have offered a plan based on politics, not policy. Eliminating the deduction for local taxes would most penalize states that voted for Hillary Clinton. To please social conservatives, the GOP would recognize the rights of ‘unborn’ children by allowing tax deductions for them in college savings plans. And Republicans may use the tax bill as a means to undercut the Affordable Care Act — their white whale. GOP lawmakers and Trump claim to be looking for a win after a year of failures. Their tax proposal, though, would be a loser for most Americans.” [Editorial - Sun Sentinel, [11/7/17](#)]

Illinois

Chicago Sun Times: “President Trump And Republicans In Congress Are Dead-Set On Ramming Through A New Tax Code That Rewards The Rich, Hurts The Poor And, In A Few Years, Pulls The Rug Out From Under The Middle Class.” According to an editorial by the Chicago Sun Times, “President Trump and Republicans in Congress are dead-set on ramming through a new tax code that rewards the rich, hurts the poor and, in a few years, pulls the rug out from under the middle class. Democracy is taking a beating.” [Editorial - Chicago Sun Times, [11/29/17](#)]

Indiana

Kokomo Tribune: “The Rest Of The Plan’s Finer Points Amount To A Reheated Version Of Trickle-Down Economics Sprinkled With An Extra Dash Of Sadism For The Poor, Especially In Blue States.” According to an editorial by the Kokomo Tribune, “The rest of the plan’s finer points amount to a reheated version of trickle-down economics sprinkled with an extra dash of sadism for the poor, especially in blue states. The plan doesn’t specify what the specific income thresholds would be, but, as it stands, the current tax rate for top earners is 39.6 percent. This plan would drop that to 35 percent. The alternative minimum tax, which was created a half-century ago to ensure the wealthy paid at least some taxes, would be gone. Pass-through businesses would see a tax cut; same for corporations. As for the working class, the plan would increase the standard deduction, but it would eliminate the personal exemption. The state and local tax deduction would be gone, as well. (As The New York Times’ Alicia Parlapiano pointed out Wednesday this would hit taxpayers in states won by Democratic presidential nominee Hillary Clinton disproportionately hard. We’re sure it’s just a coincidence, though.) Oh yeah, and the tax rate for the lowest earners would go from 10 percent to 12 percent.” [Editorial - Kokomo Tribune, [9/30/17](#)]

Iowa

Des Moines Register Editorial: “[Republican Rep. David] Young Called The Passage Of The House Bill A ‘Victory For Iowans.’ Perhaps There Was A Missing Word In His Press Release. He Should Have Stipulated That Only ‘Wealthy’ Iowans Would Emerge Victorious.” According to an editorial by the Des Moines Register, “It is doubtful Rep. Steve King could retain his job in Washington if he represented the 3rd Congressional district of Iowa. His extremism would not be tolerated by many voters in the Des Moines metro. So how does Rep. David Young, who votes essentially in lockstep with King, keep his seat? Once again, Young has joined King and Rep. Rod Blum in kowtowing to GOP leadership. [...] Young called the passage of the House bill a ‘victory for Iowans.’ Perhaps there was a missing word in his press release. He should have stipulated that only ‘wealthy’ Iowans would emerge victorious. They are the biggest beneficiaries.” [Editorial – Des Moines Register, [11/27/17](#)]

Des Moines Register Editorial: “You Can Buy Half A Television With Your Tax Cut While We Starve Uncle Sam, Jeopardize Critical Government Services And Drive Up The National Debt And Deficit.” According to an editorial by the Des Moines Register, “Under the House plan, the middle 20 percent of Iowa taxpayers would realize a tax cut of \$790 next year, but the cut falls to \$340 annually a decade from now. Meanwhile the wealthiest Iowans would see their immediate cut of \$36,100 grow to \$48,520, according to an analysis from the Institute on Taxation and Economic Policy. The richest will end up with a break 143 times greater than the middle class. Young said his vote for this nonsense reflects his ‘trust in Iowans to spend their money better than the federal government.’ Translation: You can buy half a television with your tax cut while we starve Uncle Sam, jeopardize critical government services and drive up the national debt and deficit.” [Editorial – Des Moines Register, [11/27/17](#)]

Kansas

Kansas City Star: “Trump Has Billed The Plan As A Big Cut For The Middle Class When, In Fact, The Legislation Doesn’t Do Much At All.” According to an editorial by the Kansas City Star, “What bothers us most about the GOP plan is its disingenuous roll-out. President Donald Trump has billed the plan as a big cut for the middle class when, in fact, the legislation doesn’t do much at all. In fact, Trump is reported to have waved his hand and ordered his economic team to revisit the impact on the middle class after a meeting with senators last month.” [Editorial - Kansas City Star, [11/14/17](#)]

Maryland

Baltimore Sun: “Nice For Trust Fund Kids, But Bad For The Principle Of Egalitarianism And Unlikely To Boost The Economy In Any Substantial Way.” According to an editorial by the Baltimore Sun, “To add insult to injury, the tax plan does not contain one of Donald Trump’s more notable tax promises from the presidential campaign — a so-called ‘hair cut’ for hedge fund managers by closing the carried interest loophole that significantly lowers their income tax rate. It does, however, repeal the federal estate tax (raising the exemption from \$5 million to \$10 million and phasing it out entirely by 2024) which means the ultra-rich can meet their maker knowing their heirs can maintain their financial dynasties without having to pay taxes, not even capital gains on stocks held by their patriarchs for decades. Nice for trust fund kids, but bad for the principle of egalitarianism and unlikely to boost the economy in any substantial way.” [Editorial - Baltimore Sun, [11/3/17](#)]

Massachusetts

Springfield Republican: “It Would Give Gobs Of Money To Those Who Need It Least.” According to an editorial by the Springfield Republican, “The bill as presented would add \$1.5 trillion to the deficit. To which one might rationally ask: Toward what purpose, exactly? Don’t expect an honest answer. It would give gobs of money to those who need it least. One example: The Trump Corporation would likely make out like bandits. It’s impossible, of course, to determine how well President Donald Trump and his family business would fare, since the real-estate developer and former reality TV star never came through on his campaign promise to release his ‘beautiful’ tax returns.” [Editorial - Springfield Republican, [11/2/17](#)]

Minnesota

Star Tribune: “After Lavishing Tax Giveaways On High-Income Americans, The Next Order Of Business Is Quickly Shaping Up: Cutting The Health And Anti-Poverty Programs That Are Lifelines For The Nation’s Poor, Disabled And Elderly.” According to an editorial from the Star Tribune, “In doing so, they also have done an about-face on another long-held principle, and one the Star Tribune Editorial Board has strongly supported over the years — deficit reduction. The Republican tax bills not only do not pay for themselves, they are projected to add well over \$1 trillion to the country’s already supersized debt. After lavishing tax giveaways on high-income Americans, the next order of business is quickly shaping up: cutting the health and anti-poverty programs that are lifelines for the nation’s poor, disabled and elderly. Deliberately inflating the deficit with tax cuts, then using it as an excuse to hack away at vital programs is irresponsible and cruel.” [Editorial - Star Tribune, [12/8/17](#)]

Missouri

Post-Dispatch Editorial: Eliminating Estate Tax Would “Exclusively Benefits Extremely Wealthy People.”

According to an editorial by the St. Louis Post-Dispatch, “Estate tax change is not the costliest or most important part of either the House or Senate bill. Eliminating it would cost the Treasury about \$269 billion over 10 years, but it exclusively benefits extremely wealthy people who’ve done nothing to earn their enormous inheritances. To hide that fact, GOP leaders must mislead people.” [Editorial - Post-Dispatch, [11/26/17](#)]

Post-Dispatch Editorial: “Corporations And Wealthy Households Are Expected To Do Very Well. [...] As Many As Two-Thirds Of The Middle Class Could See Higher Taxes.” According to an editorial by the St. Louis Post-Dispatch, “Whatever the final bill looks like, corporations and wealthy households are expected to do very well. Just how many middle-class Americans get hit with a tax increase, and when, depends largely on what’s in the final version. As many as two-thirds of the middle class could see higher taxes.” [Editorial - Post-Dispatch, [11/28/17](#)]

Post-Dispatch Editorial: GOP Tax Plan Would “Put Higher Education Financially Out Of Reach For Many Of The Working-Class People President Donald Trump Claims To Be Fighting For.” According to an editorial by the St. Louis Post-Dispatch “Parents and students everywhere, especially faculty and staff at higher-education institutions around St. Louis, have reason to be very worried. GOP legislators on Capitol Hill, desperate to find financing for their proposed \$1.5 trillion tax-cut plan, want to target certain college tuition benefits that make higher education affordable for thousands of Americans. Their plan would put higher education financially out of reach for many of the working-class people President Donald Trump

claims to be fighting for. All over the country, schools offer their faculty, custodial and clerical staffers a chance to improve the lives of their children by giving them substantial tuition breaks if they choose to attend that school. The GOP proposes to tax those tuition breaks as income.” [Editorial - Post-Dispatch, [11/16/17](#)]

Nevada

News Review Editorial: Gop Tax Bill: “Lower 80 Percent Of Taxpayers Would Keep 1.1 To 1.9 Percent More Of Their Income—At First. The Wealthiest One Percent Of Taxpayers Would Keep About 7.5 Percent More Of Their Income.” According to an editorial by the Reno News Review, “It is one of the features of the Republican tax bill in Congress. The right wing Tax Foundation has analyzed the Republican Senate measure and concluded the lower 80 percent of taxpayers would keep 1.1 to 1.9 percent more of their income—at first. The wealthiest one percent of taxpayers would keep about 7.5 percent more of their income. But as time passes, the foundation said most of us at the bottom will keep only 0.3 to 0.4 percent more. Ah, but those folks at the top? They would then keep 4.5 percent more. While it may seem like just another way for the Trumps to enrich themselves from the presidency, it doesn’t stop there. According to the conservative U.S. News and World Report, the Republican tax bill would also make college less affordable, allow fetuses to be beneficiaries of tax free investments, remove the ban on tax-exempt religious groups being involved in politics, allow drilling at the Arctic National Wildlife Refuge, and slash Medicare and the Affordable Care Act.” [News Review, [12/14/17](#)]

New Hampshire

Concord Monitor: “What They Are Proposing Is Mostly More Tax Cuts For The Wealthy.” According to an editorial by the Concord Monitor, “President Trump, his team should be selling underwater real estate in Florida. There will be a lot more of it thanks to their reversal of efforts to combat climate change. But at the moment what they’re peddling is so-called tax reform, which it isn’t. Judging by the sketchy plan they claim is a replacement for a tax code that takes 73,954 pages to explain, what they are proposing is mostly more tax cuts for the wealthy. New Hampshire’s congressional delegation isn’t buying it and its governor shouldn’t either.” [Editorial - Concord Monitor, [10/7/17](#)]

New Jersey

Asbury Park Press Editorial: “GOP Leadership Is Relying On The Complexities Of The Tax System [...] To Hide The Truth That This Is Handout To The Rich.” According to an editorial by the Asbury Park Press, “GOP leadership is relying on the complexities of the tax system — even when that system is ostensibly being simplified — to hide the truth that this is handout to the rich. President Trump and other supporters claim the changes will serve as economic rocket fuel, although there is little evidence to back up such wild-eyed optimism. Meanwhile, Trump’s New Jersey backers talk as if the state is merely receiving some tough love from a stern and doting father, a wake-up call to get our own fiscal ship in order and toss aside liberal nonsense.” [Editorial - Asbury Park Press, [12/7/17](#)]

Lompoc Record Editorial: “Trump Is Touting This One As A Big Win For The American Middle Class, A Claim That Has Yet To Be Supported By Credible Evidence.” According to an editorial by the Lompoc Record, “Yet, despite the potential complications, just about every president’s administration flirts with a tax-cut plan. President Trump is touting this one as a big win for the American middle class, a claim that has yet to be supported by credible evidence.” [Editorial - Lompoc Record, [11/12/17](#)]

Star Ledger Editorial: “Even The Threshold For The Top Tax Bracket (39.6 Percent) Will Rise[...] Which Translates To An Additional Tax Cut Of \$23,000 For Those Earning \$1 Million-Plus.” According to an editorial by the Newark Star-Ledger, “It lowers the corporate tax rate from 35 percent to 20 percent, which benefits big earners, because they hold the bulk of the stock. It eliminates the estate tax, which Republicans insist benefits “family farms” - an absurd lie, as 90 percent of farms are small, their median wealth is \$827,000, and only estates worth more than \$5.49 million apply. It repeals the alternative minimum tax - the very provision that forced Trump to pay \$31 million of the \$38 million he paid in federal taxes in 2005. Even the threshold for the top tax bracket (39.6 percent) will rise from \$470,000 to \$1 million for joint filers, which translates to an additional tax cut of \$23,000 for those earning \$1 million-plus.” [Editorial - Star-Ledger, [11/6/17](#)]

Asbury Park Press Editorial: “This Is A Colossal Mess, A Wildly Ill-Conceived Handout To The Wealthy That Punishes The Middle Class” According to an editorial by the Asbury Park Press, “House Republicans revealed their tax ‘reform’ plan on Thursday, the one President Trump has never tired of telling us will be really, really terrific — maybe the best idea in the history of American history. He is, of course, spectacularly wrong. This is a colossal mess, a wildly ill-conceived handout to the wealthy that punishes the middle class and especially targets New Jerseyans and other residents of high-tax states. By eliminating deductions for state and local income taxes (SALT) — even while preserving property tax deductions up to \$10,000 — many New Jerseyans are looking down the barrel of a tax hike.” [Editorial - Asbury Park Press, [11/3/17](#)]

New York

Glens Falls Post-Star Editorial: “Having The Tax Cuts Expire For Individuals (The Corporate Tax Cuts, In Contrast, Are Permanent) Is The Only Way Republicans Could Figure Out To Write This Bill” According to an editorial by the Glens Falls Post-Star, “Look at the way the personal tax cuts included in the bill expire in 2026, because Republicans could not figure out a way to make their math work. Having the tax cuts expire for individuals (the corporate tax cuts, in contrast, are permanent) is the only way Republicans could figure out to write this bill without exploding the deficit to an unacceptable size.” [Editorial - Glens Falls Post-Star, [11/26/17](#)]

North Carolina

News And Observer Editorial: “Exhibit A: The Tax Reform Bill [...] Taking Care Of Their Wealthiest Contributors With Big Cuts, Looking Out For Corporations With More Cuts And Tossing A Crumb Or Two To The Middle Class – Except That Many In The Middle Class Would Pay More.” According to an editorial by the Raleigh News & Observer, “The days when a powerful Republican leader, say, Mitch McConnell in the Senate or House Speaker Paul Ryan, could send forth a bill and have all the Republican troops fall obediently in line are over. Exhibit A: the tax reform bill that initially seemed tailor-made for Republicans, taking care of their wealthiest contributors with big cuts, looking out for corporations with more cuts and tossing a crumb or two to the middle class – except that many in the middle class would pay more.” [Editorial - News & Observer, [11/16/17](#)]

News And Observer Editorial: “Reform’ Is A Partisan Sham. Under The Gop Plan, For Instance, Deductions For State And Local Income Taxes And Sales Taxes Would Be Eliminated.” According to an editorial by the Raleigh News & Observer, “In other words, ‘reform’ is a partisan sham. Under the GOP plan, for instance, deductions for state and local income taxes and sales taxes would be eliminated. Those are important to average middle class taxpayers. And the Senate proposal would eliminate the deductions for property taxes, while the House would allow deductions up to \$10,000. Again, these things are important to those who need tax breaks the most, since they don’t have the options of high-priced tax lawyers and various investment maneuvers available to the wealthy. But now, here comes the president, born to great wealth and oblivious to the day-to-day financial worries of the average Americans he claims to represent. Fortunately for those Americans, Trump’s influence in Congress at this point is virtually non-existent – but his bombastic outbursts are guaranteed to draw attention to a tax plan that insults the intelligence of the American people.” [Editorial - News & Observer, [11/14/17](#)]

WRAL Editorial: “Passing Just About Any Tax-Cut Bill To Slash Corporate, Estate And Top Income-Bracket Taxes Is Really What This Is All About.” According to an editorial by WRAL, “Passing just about any tax-cut bill to slash corporate, estate and top income-bracket taxes is really what this is all about. President Donald Trump and the Republicans in Congress are desperate to pass a bill, ANY bill that they can claim as a legislative victory. Who benefits from legislation that by 2026 will RAISE taxes on more than half of the country’s middle class families? Why is it GOOD policy to take money out of the pockets of the folks whose spending – on everything from groceries, appliances, vehicles, and homes – is really what drives our economy?” [Editorial - WRAL, [11/10/17](#)]

News and Observview Editorial: Estate Tax Repeal: “Ridiculous, As It Hits Very Few People And Only Kicks In After Estates Pass The Millions Of Dollars In Assets.” According to an editorial by the Raleigh News & Observer, “And while President Trump will sing the praises of the plan unveiled Thursday, the truth is he’s not much for details and probably doesn’t really know much about the plan, other than it’s something he can boast about as an accomplishment in his first year in office. And that’s something the president is woefully short of after nine months of bombastic promises. Not that Trump shouldn’t be happy. After all, the estate tax that would likely hit him and others of wealth is going to be phased out. That’s

ridiculous, as it hits very few people and only kicks in after estates pass the millions of dollars in assets. But it's symbolic for the GOP and it pleases big donors." [Editorial - News & Observer, [11/5/17](#)]

Ohio

Cleveland Plain Dealer Editorial: "CBO Projects That, By 2023 Under The Senate Plan As Currently Crafted, Anyone Making Less Than \$40,000 A Year Will Be Subsidizing Richer Americans." According to an editorial by the Cleveland Plain Dealer, "CBO projects that, by 2023 under the Senate plan as currently crafted, anyone making less than \$40,000 a year will be subsidizing richer Americans. Those making less than \$30,000 will bear the brunt of these sacrifices, to the tune of an estimated average \$10,200 yearly. And by 2027, after key individual tax cuts sunset but the business tax cuts go on indefinitely, any Ohioan making less than \$75,000 -- that is, most folks in this state -- also will be subsidizing Portman and other wealthier Americans." [Editorial – Cleveland Plain Dealer, [11/28/17](#)]

Oregon

Times Union Editorial: "What Is This Other Than A No-Strings-Attached Gift To Wealthy Individuals And Companies." According to an editorial by the Albany Times Union "What existential crisis — other than President Donald Trump's and his fellow Republicans' desperate desire for something they can call a 'win' — is at stake here? What is this other than a no-strings-attached gift to wealthy individuals and companies on the dubious theory that they will somehow change the behavior that has led to decades of growing income inequality and an alarming concentration of wealth at the very top?" [Editorial – Times-Union, [11/15/17](#)]

Times Union Editorial: "What This Doesn't Take From Working People Today, It Borrows Against Their Future, And Their Children's And Grandchildren's." According to an editorial by the Albany Times-Union, "Their tax plan, heartily endorsed by President Donald Trump, appears to ask at least a portion of the middle class to pay higher taxes for the sake of huge cuts for the wealthiest Americans and corporations. It flattens the system into fewer tax brackets — eliminating the progressivity of the current structure — and plays a shell game — doubling the standard deduction while largely or entirely wiping out that benefit by eliminating dependent exemptions. By some early estimates, 80 percent of the savings would go to the richest Americans. The plan would hit people in New York and other high tax states especially hard, wiping out deductions for state and local income taxes and capping the write-off for property taxes. What this doesn't take from working people today, it borrows against their future, and their children's and grandchildren's, to the tune of at least \$1.5 trillion added to the national debt. That in turn could increase pressure down the road to cut Social Security, Medicare and Medicaid — programs on which millions of Americans rely." [Editorial – Times-Union, [11/5/17](#)]

Pennsylvania

Inquirer Editorial: "Boiled Down To Its Essence, This Is Just Another Iteration Of The Trickle-Down Theory [...] It Didn't Work Then, And It Won't Work Now." According to an editorial by the Philadelphia Inquirer, "Boiled down to its essence, this is just another iteration of the trickle-down theory, or 'Reagnomics,' that the Gipper insisted would boost the economy 30 years ago. It didn't work then, and it won't work now. Trump proposes giving huge tax cuts to corporations, which he says will use the money saved to create jobs. But the theory always fails because corporations put profits before job creation every time." [Editorial - Inquirer, [9/29/17](#)]

Texas

Houston Chronicle: "The American People Deserve A Tax Code Written To Serve Them. Instead They're Getting A Sop To Partisan Needs And Big-Money Donors." According to an editorial by the Houston Chronicle, "The American people deserve a tax code written to serve them. Instead they're getting a sop to partisan needs and big-money donors. Republicans were elected on a platform of delivering a tax code that's simpler, easier and more affordable. If these bills are passed in their current form, then voters should consider it a broken promise." [Editorial – Houston Chronicle, [11/9/17](#)]

“The Joint Committee On Taxation Estimates That Almost 32 Percent Of The House Bill's Benefits Would Go To Households With Income Over \$1 Million In 2027.” According to an editorial by the Dallas Morning News, “The Joint Committee on Taxation estimates that almost 32 percent of the House bill's benefits would go to households with income over \$1 million in 2027. The Senate's bill is a little less tilted — about 12 percent of its tax cuts would go to families that earn over \$1 million. And it would funnel about 43 percent of benefits from tax cuts to households making more than \$200,000 per year, according to the committee.” [Editorial – Dallas Morning News, [11/21/17](#)]

Washington

Herald Editorial: “14 Million Families Across The Country, Including 300,000 Middle-Class Families In Washington State, According To Sen. Maria Cantwell, D-Washington, Would See A Tax Increase Rather Than The Tax Cuts Republicans Have Promised.” According to an editorial by the Everett Herald Net, “For the reasons outlined in Sunday’s editorial, the Republicans’ tax reform proposals, at the least, need more discussion and a bipartisan process. Even the limited review that Republicans have allowed in their rush for passage now shows that some 14 million families across the country, including 300,000 middle-class families in Washington state, according to Sen. Maria Cantwell, D-Washington, would see a tax increase rather than the tax cuts Republicans have promised. [Editorial – Herald Net, [11/16/17](#)]

Seattle Times Editorial: “The Tax-Reform Proposal Taking Shape Would Trample Many Middle-Class Families In A Rush To Help Hedge-Fund Managers And Corporate Interests.” According to an editorial by the Seattle Times, “Together, these measures would deliver a one-two punch to the gut for middle-class taxpayers, along with a cynical statement about Congress’ priorities. While billed by House Speaker Paul Ryan as a boon for average taxpayers, the tax-reform proposal taking shape would trample many middle-class families in a rush to help hedge-fund managers and corporate interests.” [Editorial – Seattle Times, [11/3/17](#)]

West Virginia

Gazette Mail Editorial: “One Thing Is Clear: The Wealthiest Americans, Including Donald Trump And His Ilk, Stand To Benefit Massively From This Proposal.” According to an editorial by the Charleston Gazette-Mail, “After one final one-day delay because they couldn’t figure out exactly how to deliver huge tax cuts for the rich, Republican leaders in Congress finally unveiled their tax plan on Thursday. Boy howdy, did they deliver. Effects of the proposal were still shaking out on Thursday, but one thing is clear: The wealthiest Americans, including Donald Trump and his ilk, stand to benefit massively from this proposal.” [Editorial - Gazette-Mail, [11/2/17](#)]

Wisconsin

Journal Sentinel Editorial: “But Given The Direction The GOP Appears To Be Heading — Toward Satisfying A Highly Compensated Republican Donor Class.” According to an editorial by the Milwaukee Journal Sentinel, “And we agree: True tax reform, along the lines of the 1986 reform, in which tax rates are adjusted and loopholes are closed, would be a good and significant accomplishment. Settling for only a tax cut would not. With so many demands on the federal Treasury including a reboot of the war in Afghanistan and big bills for hurricane damage in the Gulf Coast, that’s a recipe for exploding the deficit. But given the direction the GOP appears to be heading — toward satisfying a highly compensated Republican donor class — their efforts may end up being a tax cut marketed as ‘reform.’ Don't buy this line.” [Editorial – Journal Sentinel, [10/7/17](#)]

TRUMP BRAGS ABOUT WALL STREET, WHILE IGNORING THE WIDER ECONOMIC CHALLENGES FACING WORKERS

Tweets

Trump, Dec 14: “Stock Market hit another record high!” In a tweet, Trump wrote “Republican Tax Cuts are looking very good. All are working hard. In the meantime, the Stock Market hit another record high!” [Twitter, [12/14/17](#)]

Trump, Dec 12: “Record High Stock Market.” In a tweet, Trump wrote “Consumer Confidence is at an All-Time High, along with a Record High Stock Market. Unemployment is at a 17 year low. MAKE AMERICA GREAT AGAIN! Working to pass MASSIVE TAX CUTS (looking good).” [Twitter, [12/12/17](#)]

Trump, Dec 10: “Stock Market hit another RECORD HIGH [...] Really good news.” in a tweet, Trump wrote “Things are going really well for our economy, a subject the Fake News spends as little time as possible discussing! Stock Market hit another RECORD HIGH, unemployment is now at a 17 year low and companies are coming back into the USA. Really good news, and much more to come!” [Twitter, [12/10/17](#)]

Trump, Dec 4: “Highest Stock Market EVER! Jobs are roaring back!” in a tweet, Trump wrote “Putting Pelosi/Schumer Liberal Puppet Jones into office in Alabama would hurt our great Republican Agenda of low on taxes, tough on crime, strong on military and borders...& so much more. Look at your 401-k’s since Election. Highest Stock Market EVER! Jobs are roaring back!” [Twitter, [12/4/17](#)]

Trump Nov 30: “The Dow just broke 24,000 for the first time (another all-time Record).” in a tweet, Trump wrote “The Dow just broke 24,000 for the first time (another all-time Record). If the Dems had won the Presidential Election, the Market would be down 50% from these levels and Consumer Confidence, which is also at an all-time high, would be ‘low and glum!’” [Twitter, [11/30/17](#)]

Trump Nov 30: “Stock Market hits new Record High. [...] More great numbers coming out!” in a tweet, Trump wrote “Stock Market hits new Record High. Confidence and enthusiasm abound. More great numbers coming out!” [Twitter, [11/30/17](#)]

Trump Nov 29: “Economy growing! [...] Stock market at a new high.” in a tweet, Trump wrote “Economy growing! Excluding hurricane effects, CEA estimates that real GDP growth would have been 3.9% in Q3. Stock market at a new high, unemployment at a low. We are winning and TAX CUTS will shift our economy into high gear! <https://t.co/HrKIF72VqE>” [Twitter, [11/29/17](#)]

Trump, Nov 29: “Looks like another great day for the Stock Market. [...] I guess somebody likes me (my policies!)” in a tweet, Trump wrote “Looks like another great day for the Stock Market. Consumer Confidence is at Record High. I guess somebody likes me (my policies!)” [Twitter, [11/29/17](#)]

Trump, Nov 28: “Dow, S&P 500 and Nasdaq all finished the day at new RECORD HIGHS!” in a tweet, Trump wrote “Dow, S&P 500 and Nasdaq all finished the day at new RECORD HIGHS! <https://t.co/wJyB9d00hh>” [Twitter, [11/28/17](#)]

Remarks

Less Than Four Weeks Into Term, Trump Cited Stock Market Performance. According to a transcript of a press conference, “I’m here today to update the American people on the incredible progress that has been made in the last four weeks since my inauguration. We have made incredible progress. I don’t think there’s ever been a president elected who in this short period of time has done what we’ve done. A new Rasmussen poll, in fact -- because the people get it -- much of the media doesn’t get it. They actually get it, but they don’t write it. Let’s put it that way. But a new Rasmussen poll just came out just a very short while ago, and it has our approval rating at 55 percent and going up. The stock market has hit record numbers, as you know. And there has been a tremendous surge of optimism in the business world, which is -- to me means something much different than it used to. It used to mean, ‘Oh, that’s good.’ Now it means, ‘That’s good for jobs.’ Very different.” [Transcript – Donald Trump Press Conference, 2/16/17]

DESPITE INCOMING TAX BILL AND RECORD STOCK MARKET, CORPORATIONS WELCOME THE HOLIDAYS WITH LAYOFFS

Arizona

UNITEDHEALTHCARE

UnitedHealthcare Planned To Lay Off 381 People In Phoenix, Arizona. According to Beckers Hospital Review, “UnitedHealthcare in Phoenix, part of the insurance branch of UnitedHealth Group, will lay off 381 employees, a company spokesperson told ABC 15. The job cuts concern positions related to UnitedHealthcare's military and veterans Tricare contract. UnitedHealthcare managed benefits for Tricare's West Region, including Arizona, since 2012; however, the payer lost its bid to continue the contract in July 2016. UnitedHealthcare's contract concludes Dec. 31, after which Health Net, a subsidiary of Centene, will take over. Affected employees were notified of the layoffs before the announcement, UnitedHealthcare said. The insurer is helping affected employees find open positions within the company.” [Beckers Hospital Review, [11/2/17](#)]

Trump Nominee Stephen Parente's Research Center Received \$1.2 Million From UnitedHealthcare

UnitedHealthcare Gave \$1.2 Million To A n Academic Research Center Stephen Parente Helped Found. According to Politico, “Five months after President Donald Trump nominated Stephen Parente to be an assistant secretary for Health and Human Services, the nation's largest health insurer quietly gave a \$1.2 million gift to a tiny academic research center that Parente helped found and served as director over the past decade. Parente, who is still awaiting confirmation as HHS' assistant secretary of planning and evaluation, for which he was nominated in April, would head an office that often assesses policies that affect the insurance industry. It is currently researching the impact of Obamacare on the insurance market. The gift — which comes after a long association between Parente and UnitedHealth Group, along with other major health-insurance carriers — raised concerns among watchdogs.” [Politico, [10/30/17](#)]

The \$1.2 Million Donation Was The Largest Ever Received By The Medical Industry Leadership Institute At The University Of Minnesota. According to Politico, “UnitedHealth, which confirmed its decision this summer to give \$1.2 million over three years to the Medical Industry Leadership Institute at the University of Minnesota — the largest in the center's history — said its decision to make the gift had nothing to do with Parente's nomination to HHS. ‘As the largest company headquartered in Minnesota, we have a long-standing, multi-year partnership with our home state University of Minnesota and are grateful for and proud of the partnership,’ a UnitedHealth spokesperson said.” [Politico, [10/30/17](#)]

Parente Served As Chairman Of The Health Care Cost Institute, Which Was Backed In Part By UnitedHealth. According to Politico, “Beyond the university, Parente has served as the chairman of the Health Care Cost Institute, a nonprofit research consortium backed by UnitedHealth, Aetna, Humana and Kaiser Permanente. Parente also has a private consulting business that has done work for UnitedHealth and other health care organizations. Parente, who has been awaiting Senate confirmation for six months, declined to comment, citing his nomination.” [Politico, [10/30/17](#)]

California

AMGEN

Amgen Planned To Lay Off 200 People In Thousand Oaks, California. According to Beckers Hospital Review, “Amgen, a biopharmaceutical company headquartered in Thousand Oaks, Calif., will lay off 200 research and development workers by the end of the year, according to STAT. The job cuts will impact employees at its Thousand Oaks and South San Francisco facilities. Company officials cited ‘organizational changes’ in its R&D departments as the reason for the job cuts. ‘Given the dynamic nature of our business and the need to ensure greater flexibility across our organization, we must continue to be increasingly efficient in our operational discipline and invest our resources in a way that ensures our continued scientific leadership,’ an Amgen spokesperson told Endpoints News. ‘The organizational changes [announced] last week are designed to support those efforts. As always, in making these difficult decisions we are committed to treating our staff with respect and compassion.’ The announcement comes eight months after Amgen moved 100 R&D positions from its headquarters to other

facilities in San Francisco and Cambridge, Mass. In addition, Geoffery Porges, a Leerink analyst, acknowledged that Amgen faces increased competition for three of its medications, along with pricing pressures and pipeline risks.” [Beckers Hospital Review, [11/6/17](#)]

Amgen CEO Promised Trump They Would Hire 1,600 Workers

Amgen CEO Robert Bradway Told Donald Trump That The Company Would Hire 1,600 People In 2017. According to the Los Angeles Times, “Amgen Chief Executive Robert Bradway told President Trump on Tuesday that the company would soon be adding 1,600 jobs. The news of hiring by the Southern California biotech giant came as the president met with a group of pharmaceutical executives at the White House, where he told them their pricing ‘has been astronomical.’ ‘You folks have done a very great job over the years,’ Trump told the executives, ‘but we have to get the prices down.’ Kristen Davis, an Amgen spokeswoman, confirmed that the Thousand Oaks company plans to hire 1,600 skilled workers across the U.S. this year.” [Los Angeles Times, [2/1/17](#)]

Merrill Lynch Upgraded Amgen After CEO Spoke To Donald Trump

Bank Of America Merrill Lynch Upgraded Amgen From Buy To Neutral After Their CEO Met With Trump.

According to CNBC, “Bank of America Merrill Lynch on Wednesday upgraded Amgen to buy from neutral, a day after President Donald Trump spoke with a host of pharmaceutical company chief executives on drug pricing and the future of the industry. During the meeting, Amgen CEO Robert Bradway told Trump the biotech giant is planning to add 1,600 jobs soon. Bank of America didn't specifically comment on the pharma gathering, but referenced the likelihood for Trump's policies to benefit Amgen. ‘In light of Trump's proposal on cash repatriation, we believe AMGN could repatriate a significant portion of its \$34.8B cash held overseas,’ equity analyst Ying Huang wrote in a research note. ‘The potential share buyback, dividend payment and acquisitions associated with the cash repatriation can further boost stock performance, in our view.’” [CNBC, [2/1/17](#)]

Connecticut

METLIFE

MetLife Planned To Lay Off 61 Employees In Bloomfield, Connecticut. According to the Hartford Courant, “MetLife Inc. is laying off 61 employees at its Bloomfield offices, or about 14 percent of its more than 400 workers. The financial services company that provides insurance, annuities, employee benefits and asset management told the state Department of Labor and Bloomfield Mayor Joan Gamble that the job cuts are permanent and part of a restructuring. The layoffs are effective Dec. 31, leaving a workforce of 375, a spokesman said. Those affected are claims specialists, psychiatric clinical specialists and others. In 2013, MetLife announced plans to reduce by 650 its Bloomfield workforce that was then 1,950, as the company consolidated work in North Carolina. As of last year, the insurance company had 646 workers. MetLife posted a third-quarter loss of \$87 million, though revenue of \$16.1 billion was up 2 percent from the same period last year.” [Hartford Courant, [11/6/17](#)]

Trump Adviser Andrew Olmem Lobbied For MetLife And Received A Waiver To Work For The Trump White House

Andrew Olmem Was A Partner At The Venable Law Firm. According to the Nation, “Andrew Olmem was a partner at the white-shoe Washington law firm Venable. Olmem, Republican chief counsel for the Senate Banking Committee during the passage of the Dodd-Frank financial reform, now serves as a special assistant to the president for financial policy, as part of the lobbyist-heavy team led by National Economic Council Director (and former Goldman Sachs president) Gary Cohn.” [Nation, [6/1/17](#)]

Olmemb Lobbied The Government For A Number Of Financial Industry Clients, Including MetLife. According to the Nation, “While at Venable, Olmem lobbied the government for a host of financial-industry clients, but the key one to consider is the insurance giant MetLife. His waiver enables him to participate in meetings and communications with former clients on six separate issues, among them ‘reforming the Financial Stability Oversight Council’s (FSOC) treatment of insurers.’” [Nation, [6/1/17](#)]

Delaware

TEXTRON

Textron Planned To Lay Off 51 People In Wilmington, Delaware. According to the Wilmington Town Crier, “After already laying off almost 200 employees from the Wilmington location on Lowell Street earlier this year, Textron has cut another 51 jobs. The Wilmington plant is responsible for making weapon and sensor systems for military and government customers worldwide. The first round of layoffs were blamed on the discontinuing of the materials that make up cluster bombs, which were made at this location. However, this time the company claims in a statement that they don’t necessarily see these layoffs in the same permanent way. The statement, which comes directly from Corporate Communications Manager Betania Magalhaes, explains that Textron President and CEO Lisa Atherton has made a shift in order to focus on the right services and development so that capacity and talent will be spread out across sites. It says that this move will impact these 51 jobs in Wilmington over the next two months, but it emphasizes the possibility of moving these employees to available opportunities elsewhere with outplacement services included.” [Wilmington Town Crier, [11/18/17](#)]

Trump Named Textron CEO As The Under Secretary Of Defense For Acquisition, Technology And Logistics

Trump Nominated Textron CEO Ellen Lord For The Position Of Under Secretary Of Defense For Acquisition, Technology And Logistics. According to Reuters, “U.S. President Donald Trump intends to nominate Textron Systems Chief Executive Ellen Lord for the position of undersecretary of defense for acquisition, technology and logistics, the White House said in a statement on Tuesday. Lord, who must be confirmed by the Senate, would become the Pentagon’s chief weapons buyer. In May, Trump proposed a budget that would boost Pentagon spending by \$52 billion to \$574.5 billion for fiscal year 2017. Textron Systems Corp, a defense contractor, is a unit of Textron Inc.” [Reuters, [6/27/17](#)]

Florida

ARRIVA MEDICAL

Arriva Medical Planned To Lay Off 142 People And American Medical Supplies Planned To Lay Off 40 Employees In Coral Springs, Florida. According to the South Florida Business Journal, “The Waltham, Massachusetts-based health diagnostics company, which was acquired by Abbot (NYSE: ABBT) in October, filed two WARN notices Oct. 30 with state officials. Arriva Medical would lay off 142 employees at 4252 N.W. 120th Avenue in Coral Springs. Another 40 employees would be released by American Medical Supplies at 751 Park of Commerce Drive, Suite 136. Both offices will be permanently closed. The employee terminations would start on Dec. 31. Arriva Medical and American Medical Supplies provided diabetic testing supplies to Medicare beneficiaries through the mail.” [South Florida Business Journal, [11/2/17](#)]

A Former Lobbyist For Arriva Medical Was Chief Of Staff At HHS

Lance Leggett Received An Ethics Waiver To Work As Chief Of Staff At HHS After Being A Registered Lobbyist For Arriva Medical. According to Roll Call, “Lance Leggett, a former lobbyist at the firm Baker Donelson, for example, now serves as chief of staff at the Health and Human Services Department. ‘Granting this limited waiver will allow Mr. Leggett to freely carry out the full responsibilities of his office rather than requiring him to continue to recuse from particular matters on which he lobbied,’ wrote White House Counsel Donald McGahn in an April memo. Leggett’s registered lobbying clients in 2016 included the Arthroscopy Association of North America and Arriva Medical, among others, according to disclosures filed with Congress.” [Roll Call, [6/7/17](#)]

Illinois

CAPITAL ONE

Capital One Planned To Lay Off 452 People In Rolling Meadows, Illinois. According to the Daily Herald, “Capital One plans to lay off 452 workers from its Rolling Meadows call center starting next month amid declining call volumes, officials

said. The McLean, Virginia-based financial services company plans to begin the layoffs on Dec. 7, continuing through April 2, 2018, according to a recent state Worker Adjustment and Retraining Notification Act report. Businesses with more than 75 employees are required to provide the state notice if at least one-third of the company's full-time workforce, or 250 employees, are laid off. Capital One announced in August it was downsizing its credit card call center, located at 3800 Golf Road, as call volumes decrease and more customers rely on digital platforms to get their problems solved. 'Investments in our servicing platforms and digital tools have generated significant improvements to our customer experience, and have enhanced the ability and appetite of our customers to self-service digitally,' company spokeswoman Pam Girardo said in a statement." [Daily Herald, [11/10/17](#)]

Trump Had Over \$5 Million In Cash At Capital One. According to Vox, "There is an awful lot going on in Donald Trump's insanely long financial disclosure form, but one thing you see is that he's taking some reckless risks with his basic cash. [...] For one thing, \$6 million to \$30 million is just an awful lot of cash to be holding on to uninvested. Trump is rich and presumably can afford to be somewhat wasteful, but it seems a little odd. Then again, maybe this is just how rich guys roll. The big problem here is that the FDIC insures the value of bank accounts at up to \$250,000 per bank. That means if the bank fails, you get your money back. But if you have, say, \$5 million in your bank account, then you could lose \$4.5 million in a bank failure. Ouch! So your smart play is to divide your assets across a whole series of accounts. Of course, this makes life more complicated than just banking with one bank. But Trump already has accounts with a whole bunch of banks. It couldn't be that much trouble to open up a few more. At a minimum, he should try to spread his cash out evenly across the banks to minimize his risks." [Vox, [7/23/17](#)]

2012: CFPB Ordered Capital One To Refund \$140 Million To Two Million Customers Because Of Deceptive Marketing. According to the Consumer Financial Protection Bureau, "Today, the Consumer Financial Protection Bureau (CFPB) announced its first public enforcement action with an order requiring Capital One Bank (U.S.A.), N.A. to refund approximately \$140 million to two million customers and pay an additional \$25 million penalty. This action results from a CFPB examination that identified deceptive marketing tactics used by Capital One's vendors to pressure or mislead consumers into paying for 'add-on products' such as payment protection and credit monitoring when they activated their credit cards. 'Today's action puts \$140 million back in the pockets of two million Capital One customers who were pressured or misled into buying credit card products they didn't understand, didn't want, or in some cases, couldn't even use,' said CFPB Director Richard Cordray. 'We are putting companies on notice that these deceptive practices are against the law and will not be tolerated.'" [Press Release – Consumer Financial Protection Bureau, [7/18/12](#)]

STERICYCLE

Stericycle Laid Off 335 People In Lake Forest, Illinois. According to the Chicago Tribune, "Medical waste company Stericycle, headquartered in Lake Forest, has laid off 335 employees as part of a restructuring plan, the company said Thursday in a regulatory filing. The company approved a multiyear restructuring plan Tuesday to reduce its head count. Stericycle expects to spend about \$7 million to \$10 million on severance costs, according to the filing with the Securities and Exchange Commission. Stericycle did not immediately respond Thursday to requests for comment. The company's transformation is expected to take three to five years, according to a separate filing. The company collects and processes medical and other waste for more than 1 million business customers. It has 25,000 employees worldwide." [Chicago Tribune, [11/16/17](#)]

Indiana

CARLISLE FLUID TECHNOLOGIES

Carlisle Fluid Technologies Planned To Lay Off 31 People In Angola, Indiana. According to Broker Newswire, "According to a Workers Adjustment and Retraining Notification filed on October 30, Carlisle Fluid Technologies will close its Angola plant and lay off 31 employees. The company manufactures equipment for the supply and application of coatings, sprayed materials and paints. Carlisle Fluid Technologies will close its facility at 1910 North Wayne Street in Angola, Indiana by the end of 2017. The employees affected by the closure have no bumping rights are expected to separate from the company on December 31. The job titles of the impacted positions include assembler, buyer, senior assembler, senior electronics technician, custodian, facility manager, shipping clerk, supervisor customer service, cost accounting manager and human resources coordinator. The full WARN notification can be found here." [Broker Newswire, [10/31/17](#)]

JEFFBOAT

Jeffboat Planned To Lay Off 278 People In Jeffersonville, Indiana. According to the Louisville Courier Journal, “Facing a slowdown in demand, barge builder Jeffboat confirmed Wednesday that it will lay off 278 workers, or nearly half of its workforce, in Jeffersonville, Indiana. The company has had to scale back production because of sluggish demand. It apparently was in reduction mode already, having ended last year with more than 800 workers and reporting about 600 on Wednesday. Mike Poindexter, vice president of Jeffboat LLC, said in a prepared statement that the layoffs, which would affect a ‘significant’ portion of the workforce, will take place over the next several months. The company provided notices of the layoffs pursuant to the Worker Adjustment and Retraining Notification or WARN Act.” [Louisville Courier Journal, [11/1/17](#)]

CARRIER CORP.

Carrier Corp. Planned To Lay Off 215 People In Indianapolis, Indiana. According to Fox News, “Carrier Corp., the HVAC manufacturer that had planned to move its operations to Mexico before President Trump staged a much-heralded intervention, is gearing up for a final round of layoffs. Less than four months after it laid off nearly 340 employees at its Indianapolis factory, Carrier said Tuesday that 215 employees will be terminated on Jan. 11. The company originally had planned those layoffs for late December, but delayed the move until January. The number of layoffs is slightly lower than the 275 employees who initially would have been impacted – the company said fewer workers were affected because of voluntary attrition. Employees at the Indianapolis plant reportedly do not feel they have job security.” [Fox News, [11/9/17](#)]

Trump Promised To Save The Carrier Plant

Trump Promised To Save The Carrier Plant That Ended Up Laying People Off In Indianapolis. According to CNBC, “More than 600 employees at a Carrier plant in Indianapolis are bracing for layoffs beginning next month, despite being told by President Trump that nearly all the jobs at the plant had been saved. The deal, announced with great fanfare before Trump took office, was billed not only as a heroic move to keep jobs from going to Mexico but also as a seismic shift in the economic development landscape. Nearly seven months later the deal has not worked out quite as originally advertised, and the landscape has barely budged. ‘The jobs are still leaving,’ said Robert James, president of United Steelworkers Local 1999. ‘Nothing has stopped.’ In fact, after the layoffs are complete later this year, a few hundred union jobs will remain at the plant. But that is far different from what then-President-elect Trump said just three weeks after the election.” [CNBC, [6/22/17](#)]

DEARBORN COUNTY HOSPITAL

Dearborn County Hospital Planned To Lay Off 25 People In Lawrenceburg, Indiana. According to Beckers Hospital Review, “Dearborn County Hospital in Lawrenceburg, Ind., said it is beginning a workforce reduction this week involving the layoff of 25 employees and the elimination of an additional 36 vacant positions. The hospital attributed the workforce reduction to various changes in today's healthcare environment. ‘Changes in healthcare related to advances in technology, a shift toward outpatient procedures, shorter lengths of stay and numerous other factors, many of which indicate an improvement in overall quality of care, have contributed to the need for a reduction in staff,’ said DCH President and CEO Michael Schwebler. ‘While we would have greatly preferred to reduce our workforce by attrition, increased operating expenses and reduced reimbursement rates do not make that financially feasible,’ he added.” [Beckers Hospital Review, [11/10/17](#)]

WHITE LODGING

White Lodging Planned To Lay Off 50 People In Merrillville, Indiana. According to the Times of Northwest Indiana, “White Lodging plans to lay off 50 workers at its Merrillville headquarters as it sells off 82 of its suburban hotel management contracts. The hospitality company said in a Worker Adjustment and Retraining Notification Act or WARN notice to the Indiana Department of Workforce Development that the layoffs would take place around Jan. 31 and continue until April 1. ‘The action is the result of the anticipated sale of a portion of the Company’s business line,’ White Lodging Human Resources Director Stephen Siler wrote in a letter to the state. ‘At present, it is expected that approximately 50 employees will be affected by the layoff.’ The hotel development and management company is looking to sell contracts to operate Marriott, IHG, Hilton and Hyatt hotels across the country to Virginia-based Interstate Hotels and Resorts for an undisclosed sum. White Lodging plans to reinvest the proceeds during a period of rapid nationwide expansion, as it adds 25 more hotels and restaurant/bar concepts across the country over a three-year span.” [Times of Northwest Indiana, [12/8/17](#)]

Iowa

AMERIHEALTH CARITAS

AmeriHealth Caritas Planned To Lay Off 400 People Following It's Announcement That It Was Pulling Out Of Iowa's Medicaid Program. According to the Associated Press, "An Iowa employment agency says a national insurance company will lay off 400 employees following the company's announcement this week that it's pulling out of the state's Medicaid program. Iowa Workforce Development spokesman Cory Kelly confirmed to The Associated Press on Thursday that AmeriHealth Caritas will lay off about 400 employees beginning Dec. 31. The layoffs, which are permanent, will continue into 2018. A spokesman for AmeriHealth Caritas did not immediately respond to AP's request for comment." [Associated Press, [11/2/17](#)]

Louisiana

CENTURYLINK

CenturyLink Planned To Lay off 35 People In Monroe, Louisiana And 165 People Overall. According to KNOE, "CenturyLink's acquisition of Level 3 Communications, Inc. is leading to some layoffs for the telecommunications company. A spokesperson confirmed Thursday that 35 people in Monroe and about 165 people overall are losing their jobs because of the merger. In a statement Thursday, CenturyLink's Annmarie Sartor said the employees affected have already been informed. She said the IT positions were made redundant after the acquisition of Level 3. 'As a result of our acquisition of Level 3, our customers, from individual consumers to global enterprises, benefit from our expanded, innovative network solutions and our complementary managed services. The combination of the two companies also has meant that we must eliminate redundant positions. As a result, we are eliminating IT positions in Product Development & Technology.' - Annmarie Sartor, CenturyLink External Communications" [KNOE, [11/16/17](#)]

CenturyLink CEO Met With Trump

CenturyLink CEO Glen Post Met With Donald Trump. According to Fox Business, "The president didn't address his administration's oversight of corporate mergers -- one persistent focus for the telecom sector -- though some attendees have big deals awaiting the government's blessing. AT&T last year announced an \$85 billion takeover of Time Warner Inc., owner of CNN and Turner's cable networks. CenturyLink Inc. CEO Glen Post attended as his company seeks regulatory approval for a \$25 billion merger with rival Level 3 Communications Inc." [Fox Business, [6/22/17](#)]

Michigan

SOUTHWEST COUNSELING SOLUTIONS INC.

Southwest Counseling Solutions Inc. Planned To Lay Off 122 People In Detroit, Michigan. According to Crain's Detroit Business, "Southwest Counseling Solutions Inc. is ending its Head Start and Early Head Start childhood development education services in Detroit and laying off 122 employees. The services will end by Dec. 31, according to a WARN notice filed with the state. The Detroit-based nonprofit company, operated under the Southwest Solutions umbrella, is withdrawing from the Thrive by Five Detroit collaborative, which is led by Inkster-based Starfish Family Services and provides Head Start and Early Head Start programs throughout the city, according to a joint statement from the companies. Southwest Solutions serves more than 400 kids through the collaborative. Administering the services became financially unsustainable, said Stephen Ragan, the nonprofit's senior vice president for development and external relations. The problem was compounded by lack of adequate space in the city. 'It's very difficult to find and maintain facilities regularly in the Detroit area,' he said. 'Everyone in the nonprofit sector is trying to address the facilities problem.'" [Crain's Detroit Business, [11/3/17](#)]

ZENITH EDUCATION GROUP

Zenith Education Group Planned To Lay Off 70 Employees In Southfield, Michigan. According to Broker Newswire, "Zenith Education Group is a nonprofit career education provider, which aims to bridge the nation's skills gap and support

the American economy. The company offers affordable, high-quality programs to provide students with training for skills that are in high demand. Zenith schools operate under the WyoTech and Altierus names. On November 7, 2017, Michigan officials received a WARN notification from Zenith. According to the letter to the Department of Workforce Development, Zenith Education Group will be reducing the workforce at its Southfield, Michigan facility. The 21107 Lahser Road campus will also close at the end of the teach-out process. The employee separations are expected to be permanent. The letter explains that Zenith anticipates that the job losses, which are the result of downsizing, will start on January 8, 2018 and continue until the completion of the teach-out plan. None of the employees are represented by a union and do not have bumping rights.”

[Broker Newswire, [11/7/17](#)]

YANFENG

Yanfeng Planned To Lay Off 345 People In Highland Park, Michigan. According to M Live, “A Detroit-area automotive parts company is laying off 345 people because of a loss of business, according to a notice filed Monday with the state of Michigan. In a letter sent Nov. 20 to the Michigan Workforce Development Agency, Yanfeng U.S. Automotive Interior Systems LLC said 345 employees at its facility in Highland Park would be impacted by the layoffs and anticipated layoff dates would take place in early 2018. ‘The layoffs have been prompted by a loss of business,’ the letter said. ‘Yanfeng expects the job eliminations to occur no earlier than January 20, 2018 and will continue through March 30, 2018.’ Yanfeng was created in 2015 as a partnership between the automotive interior operations of Johnson Controls Inc. and Europe and China-based Yangfeng. According to its website, the company is one of the world's largest automotive parts supplier and employs more than 33,000 people globally.” [M Live, [11/27/17](#)]

Minnesota

CAPITAL ONE

Capital One Financial Corp. Planned To Lay Off 139 People In St. Cloud, Minnesota. According to the Minneapolis/St. Paul Business Journal, “Capital One Financial Corp. announced plans to lay off at least 139 people at a location in St. Cloud. The layoffs, which will occur at the 30 Seventh Ave. S. location in St. Cloud, will happen between Jan. 8 and March 7. The McLean, Va.-based bank is firing the employees as it exits its mortgage-lending and home-equity business. For comparison, 950 employees will be let go from its sprawling Plano, Texas, campus. Other locations that are a part of its home-equity business will be affected as well. The St. Cloud location currently has roughly 840 employees and will not close, according to the St. Cloud Economic Development Authority. Affected employees will receive at least 60 days notice in advance and be offered outplacement services. The bank said reasons for the cuts include a crowded market with too many lenders and a pinched bottom line as interest rates have remained low.” [Minneapolis/St. Paul Business Journal, [11/8/17](#)]

Nevada

FRIAS TRANSPORTATION

Frias Transportation Management Planned To Lay Off About 160 People In Las Vegas, Nevada. According to the Las Vegas Review-Journal, “Frias Transportation Management plans to lay off about 160 drivers as the company discontinues airport shuttle and limousine service by mid-January, company officials said. In a statement, Frias executives said they plan to solely focus on the five taxicab companies that it owns and operates, including Ace, A NLV, Union, Vegas Western and Virgin Valley. ‘The industry is undergoing a great deal of change with the onset of new business models and technologies,’ Daniel Wade, CEO of Frias, said in the statement. ‘Today, our company has taken steps to prepare for those changes.’ Frias’ decision comes amid plummeting revenue and ridership for the 16 taxicab companies operating across Southern Nevada. Officials with the Nevada Taxicab Authority have previously blamed much of that decline on increased competition from Uber and Lyft.”

[Las Vegas Review Journal, [11/16/17](#)]

North Carolina

SCHENKER INC.

Schenker Inc. Planned To Lay Off 69 People In High Point, North Carolina. According to the Triad Business Journal, “Global logistics firm Schenker Inc. notified the state this week that it will shut down its facility at 8000 Piedmont Triad Parkway in early 2018, with plans to lay off total of 69 employees. According a Nov. 6. Worker Adjustment and Retraining Notification Act notice, Schenker plans lay off employees in positions that include the following titles: logistics coordinators, import/export ocean coordinators, mechanic, warehouse manager as well as 44 warehouse employees. The last day for affected employees will be Jan. 26. Schenker plans lay off employees in positions that include the following: logistics coordinators, import/export ocean coordinators, a mechanic, a warehouse manager as well as 44 warehouse employees.” [Triad Business Journal, [11/8/17](#)]

BABCOCK & WILCOX

Babcock & Wilcox Enterprises Planned Laid Off Around 70 People In The United States. According to the Charlotte Observer, “Charlotte-based Babcock & Wilcox Enterprises said Wednesday that it’s cutting its global workforce by 9 percent as part of a cost-cutting initiative and exploring ‘strategic alternatives’ for two of its business lines. B&W, which provides energy and environmental technologies and services to power and industrial customers, eliminated about 70 jobs in the U.S. last week, affecting four employees in its Charlotte office, said company spokesman Ryan Cornell. The company now has about 100 people in Charlotte. As part of the restructuring, B&W said it’s reducing the workforce in its Denmark-based renewable energy business, B&W Vølund, by 30 percent. In total, the company employs about 4,700 worldwide. B&W disclosed the cost-cutting efforts as it reported a third-quarter net loss of \$114.1 million, which included \$86.9 million in non-cash goodwill impairment charges in its renewable segment and another business line. In the same period a year earlier, B&W posted net income of \$9 million.” [Charlotte Observer, [11/8/17](#)]

PORTER’S GROUP

Porter’s Group Planned To Lay Off 133 People In Kings Mountain, North Carolina. According to the Charlotte Observer, “The manufacturer Porter’s Group is closing its facility in Kings Mountain, a move that will result in the loss of 133 jobs. In a Worker Adjustment and Retraining Notification Act (WARN) notice filed with the state this week, Porter’s Group said the layoff took place Friday. The company said it decided to consolidate its manufacturing footprint because revenue has been declining. ‘The reason why we decided to have a mass layoff (is) because our business has declined over the last years. We have lost business for various reasons, including but not limited to customer(s) moving productions to overseas manufacturer(s),’ Chief Operating Officer Ray Patterson said in the WARN. ‘We simply don’t have enough business to keep four manufacturing facilities and unfortunately had to make the decision to close our Kings Mountain facility.’ The manufacturer’s Kings Mountain facility is at 133 Industrial Dr., 32 miles west of Charlotte. The company’s three other facilities are in South Carolina, Texas and Virginia. Porter’s Group does industrial manufacturing, including brake forming, welding, metal fabrication and laser cutting, according to its website. North Carolina was once a hotbed of manufacturing. The use of new, efficient technology, coupled with trade deals that have opened up new options for cheap labor abroad, have weakened the industry in recent decades. A Porter’s Group spokeswoman could not be reached for comment.” [Charlotte Observer, [11/16/17](#)]

KRISPY KREME

Krispy Kreme Planned To Lay Off 90 People In Winston-Salem, North Carolina. “Krispy Kreme announced Wednesday that 90 employees will be losing their jobs just weeks before the holidays. The company said it plans to open offices in Charlotte and London. In a statement to WXII 12 News, a spokesperson responded to the layoffs: ‘Today, we informed approximately 90 people at Krispy Kreme Doughnut Corporation that their positions are being eliminated. We deeply appreciate their contributions to the company and will assist them as much as possible during this difficult time by providing severance, 2017 bonus, and health and outplacement benefits. We are committed to managing this transition smoothly and will treat every employee with respect and dignity.’ [WXII, [12/6/17](#)]

MERCK SHARP & DOHME CORP.

Merck Sharp & Dohme Corp. Planned to Lay Off 50 People In Charlotte, North Carolina. According to the Charlotte Business Journal, “A subsidiary of Merck & Co. Inc. plans to lay off 50 employees and shutter its south Charlotte facility. The dismissals will happen at Merck Sharp & Dohme Corp.’s Charlotte Service Center between mid-February and June 2018 as it discontinues its global controllers unit at 8050 Microsoft Way in Charlotte. Those to be laid off include eight employees of the human resources unit, which is also housed in the Charlotte Service Center. An undisclosed number of employees remaining in the human resources unit will be transferred to another Charlotte Merck facility. The location of that second facility also wasn’t disclosed. Merck Sharp & Dohme is a subsidiary of Merck.” [Charlotte Business Journal, [12/7/17](#)]

Ohio

AMERICAN SIGNATURE

American Signature Planned To Lay Off 13 People In Columbus, Ohio. According to the Columbus Dispatch, “American Signature plans to lay off 13 employees from its Value City Furniture store at 1780 Morse Road. American Signature, the Columbus-based parent company of Value City Furniture, said the layoffs will occur by Dec. 2, according to a filing with the Ohio Department of Job and Family Services. The company did not respond to additional questions about the layoffs. Between American Signature’s two brands — American Signature and Value City — the company has more than 120 locations in 18 states east of the Mississippi River.” [Columbus Dispatch, [10/26/17](#)]

FIAT CHRYSLER

Fiat Chrysler Planned To Lay Off 92 Employees In Toledo, Ohio. According to the Toledo Blade, “Fiat Chrysler officials intend to permanently close a Toledo transportation terminal and lay off 92 employees there. The terminal, located at 5925 Hagman Road, is a hub for the transportation of parts and components between plants. A notice dated Wednesday and sent to union leaders and Ohio’s Department of Jobs & Family Services said: ‘The plant closing will be permanent and will involve the entire facility.’ Jodi Tinson, a Fiat Chrysler Automobiles spokesman, said some of the affected workers could end up working in the Toledo Assembly Complex. In a statement the company said, 88 hourly workers ‘may have the option to retire, accept early retirement packages if offered or transfer to the Detroit Terminal.’ ‘There will be no loss of jobs,’ Ms. Tinson said.” [Toledo Blade, [10/26/17](#)]

Fiat Chrysler’s CEO Met With Donald Trump

Shares Of Fiat Chrysler Surged After CEO Sergio Marchionne Met With Donald Trump. According to Fortune, “For stock movements, a meeting with Donald Trump, now that he is president, is, apparently, the new tweet. On Tuesday, shares of Fiat Chrysler (FCAU, -0.36%) zoomed off after its CEO Sergio Marchionne attended a breakfast meeting President Trump, along with the leadership of three of America’s top car manufacturers, which also included Ford (F, +0.36%) and General Motors (GM, -0.14%). The shares of all three automakers rose after the meeting, but Fiat outpaced the bunch, up nearly 7% by mid-afternoon to \$10.94. The president has repeatedly stated that he will kick start a resurgence in manufacturing in the U.S. and will create an inviting atmosphere for businesses. Auto makers could be a big part of that. And investors took notice of President Trump’s promise to make things easier on car manufacturers by substantially cutting taxes and rolling back environmental regulations. Fiat Chrysler stands to especially benefit from relaxed environmental standards. It’s lineup skews more toward trucks, Jeeps, and other gas guzzling vehicles than the other U.S. car manufactures.” [Fortune, [1/24/17](#)]

While President-Elect, Trump Praised Fiat Chrysler For It’s American Investments

Trump Praised Fiat Chrysler For Announcing It Would Invest \$1 Billion In Plants In Ohio And Michigan. According to Reuters, “President-elect Donald Trump praised Ford Motor Co (F.N) and Fiat Chrysler Automobiles NV (FCAU.N) on Monday for announcing new investments in the United States after he made U.S. auto production a key part of his campaign. Ford announced last week it would abandon plans to build a \$1.6 billion plant in Mexico and would invest \$700 million in a Michigan plant over four years, while Fiat Chrysler said Sunday it will invest \$1 billion and add 2,000 jobs at plants in Ohio and Michigan to build new SUVs and pickup trucks. Both companies have said they made the decision for business reasons and not because of pressure from Trump, but praised the president-elect for seeking to improve the climate for businesses to operate in the United States.” [Reuters, [1/9/17](#)]

X-SPINE SYSTEMS

X-Spine Systems Inc Planned To Lay Off 54 People In Miamisburg, Florida. According to the Dayton Daily News, “A medical instruments manufacturer in Miamisburg will lay off approximately 54 workers and close its facility, according to a WARN notice sent to a state agency. X-Spine Systems Inc., located at 452 Alexandersville Road in Miamisburg, will lay off approximately 54 workers and will shut down the facility. The closure is expected to be permanent, according to a WARN notice sent to the Ohio Department of Jobs and Family Services Employee layoffs will begin Dec. 8 and will continue through Feb. 28, 2018. Notices were sent to impacted employees in early October. This news organization has reached out to the company for more information. X-Spine Systems Inc. was purchased by Montana-based Bacterin International Holdings Inc. back in 2015. X-Spine creates implants and instruments for medical services.” [Dayton Daily News, [10/30/17](#)]

TMS INTERNATIONAL

TMS International Planned To Lay Off 99 People In Middletown, Ohio. According to the Hamilton Journal News, “TMS International in Middletown is set to layoff 99 employees as it shuts down operations. As required by law, the company notified the Ohio Department of Job & Family Services’ Office of Workforce Development that it is shutting down its operations at AK Steel’s facility at 3018 East Oxford State Road, effective Jan. 1. ‘All employees at the facility will be impacted and this closing is expected to be permanent,’ John Ponzuric, director of human resources at TMS International, said in a letter sent Monday to ODJFS. ‘Bumping rights to other jobs or locations do not exist.’” [Hamilton Journal News, [10/31/17](#)]

ZENITH EDUCATION GROUP

Zenith Education Group Planned To Lay Off 31 People In Columbus, Ohio. According to Broker Newswire, “Earlier this week, Zenith Education Group announced that it would be closing operations and carrying out employee separations in Southfield, Michigan. The nonprofit career education provider offers affordable programs to help students gain skills that are currently in high demand. The company also confirmed that it would be laying off employees in Columbus, Ohio. According to the company’s WARN notification, it will soon be reducing its workforce at its Columbus, Ohio facility. The impacted employees are based out of the 825 Tech Center Drive facility. The company confirmed that the campus location will close at the end of the teach-out process. The associated job losses are expected to be permanent. Zenith believes that the job losses, which are a result of downsizing, will begin on January 8, 2018. They’ll be completed at the conclusion of the teach-out plan. None of the impacted employees are represented by a union and therefore do not have bumping rights. In total, Zenith anticipates that 31 workers will be impacted by the layoffs. The full WARN notice can be found here.” [Broker Newswire, [11/10/17](#)]

OHIOHEALTH

OhioHealth Planned To Lay Off 19 People In Ontario, Ohio. According to the Mansfield News Journal, “OhioHealth has notified all 19 employees at OhioHealth Pediatric Therapy their positions will be eliminated as the facility transitions to Nationwide Children’s Hospital. In a meeting Wednesday, employees at the 2011 W. Fourth St. location in Ontario received letters announcing the layoffs, according to Kelly Dials, chief nursing officer and vice president of patient care for OhioHealth in Mansfield and Shelby. The facility, which provides occupational, physical and speech therapy for children with special needs, will stay open but will transition to Nationwide on March 26.” [Mansfield News Journal, [11/16/17](#)]

COOPER TIRE AND RUBBER CO.

Cooper Tire Planned To Lay Off 80 People, Including 60 In Findlay, Ohio, Despite Profits Up 39%. According to the Toledo Blade, “Cooper Tire & Rubber Co. said it has eliminated 80 salaried positions within its North American operations, including 60 jobs at its headquarters in Findlay as part of reorganization of its corporate structure. The company released a statement Wednesday explaining the layoffs, and Cooper Tire spokesman Megan James later indicated the job losses had occurred this week. Cooper Tire’s third quarter earnings, which were reported on Oct. 30, showed the company had profits that rose 39 percent to \$68 million, but it also had lower revenues.” [Toledo Blade, [12/8/17](#)]

INVACARE

Invacare Corporation Laid Off 50 People In Elyria, Ohio. According to the Chronicle, “Layoffs hit the Invacare Corporation Thursday, roughly six weeks after the medical equipment manufacturer hosted an on-site job fair. Company spokeswoman Lara Mahoney said Invacare reduced 110 positions across North America including about 50 associates from its Elyria/North Ridgeville campus. The jobs were administrative, managerial and customer-service related. The layoffs did not affect the Taylor Street hourly associates. Those working in the plant were saved from cuts because the power-wheelchair production facility is producing profitable products. ‘We have had a lot of good things happen this year in line with our transformation and the big thing is we are now able to sell from our Taylor Street facility freely,’ Mahoney said. ‘We have launched new products that are doing very well, including our new TDX SP2 power wheelchair and the new portable oxygen concentrator we launched earlier this year. There is a lot of momentum happening, but overall our North America business is not back to profitability, so we have to align our business with our sales level.’” [Chronicle, [12/8/17](#)]

South Carolina

ANMED

AnMed Health Laid Off 94 People In Anderson, South Carolina. According to the Independent Mail, “AnMed Health has laid off 94 employees and eliminated 65 vacant positions, the company confirmed Wednesday. The 94 employees include both full-time and part-time workers. Employees were notified Tuesday and Wednesday and additional notifications are not expected, said Ross Norton, a spokesman for the hospital system. Physician offices are not closing. Layoffs of around 3 percent to 5 percent of the workforce — AnMed's would be about 4 percent — are not uncommon in the health care industry this year, said Lee Crandall, a professor at Clemson University's College of Behavioral, Social and Health Sciences.” [Independent Mail, [11/8/17](#)]

CARDINAL LOGISTICS

Cardinal Logistics Planned On Laying Off 102 People In Blythewood, South Carolina. According to the Charlotte Business Journal, “More than 100 employees of Cardinal Logistics in Blythewood, S.C., will lose their jobs on Friday. Cardinal Logistics Management Corp., which is based in Concord, says the loss of a major contract requires the layoff of 102 employees in its S.C. facility. Holly Hardie, vice president of human resources at Cardinal, notified the state of the dismissals in a Nov. 21 letter sent to S.C. Department of Employment. Current employment numbers for the entire company weren’t available on Wednesday. Cardinal Logistics was sold in 2013 to New York-based private equity company Centerbridge Partners.” [Charlotte Business Journal, [12/6/17](#)]

Cardinal Logistics Management, Which Announced The Layoffs Of 102 Employees In South Carolina, Made A Net Revenue Of \$935 Million In 2016. According to Transport Topics, “Cardinal Logistics Management Corp. will lay off 102 employees on Jan. 8, 2018 after “the loss of a major contract” to a competitor, the logistics and dedicated contract carriage company wrote in a notice to the South Carolina Department of Employment and Workforce. [...]The Concord, N.C.-based company, which ranks No. 19 on the Transport Topics Top 50 list of the largest logistics companies in North America, ended 2016 with a net revenue of \$935 million and employs more than 4,700 people across the country.” [Transport Topics, [12/11/17](#)]

WESTINGHOUSE

Westinghouse Electric Furloughed Workers In Summer 2017. According to the Charlotte Observer, “As two South Carolina utilities cease construction of a pair of nuclear plants this month, over 100 manufacturing workers are being furloughed from their jobs at contractor Westinghouse Electric in Rock Hill. The furloughs at the Westinghouse Electric office on Mt. Gallant Road are the result of South Carolina Electric and Gas and its partner Santee Cooper’s decision to abandon construction of a nuclear plant in Jenkinsville, S.C., near Columbia, according to a Worker Adjustment and Retraining Notification (WARN) filed to the state.” [Charlotte Observer, [8/21/17](#)]

- **December 2017: “The Trump Administration Is Encouraging Saudi Arabia To Consider Bids By Westinghouse Electric... To Build Nuclear Reactors In That Country.”** According to Bloomberg, “The Trump administration is encouraging Saudi Arabia to consider bids by Westinghouse Electric Co. and other U.S. companies to build nuclear reactors in that country and may allow the enrichment of uranium as part of that deal, according to three people familiar with the plans.” [Bloomberg, [12/12/17](#)]

CB&I

CB&I Laid Off 250 Workers At A Plant Two Years After They Acquired The Plant And “Planned To Invest \$4.4 Million And Create 56 Jobs.” According to CBS 7 WSPA, “About 250 workers are expected to lose their jobs when an Upstate plant closes. A spokesman confirmed CB&I will close its plant in Laurens County for ‘economic reasons.’ [...]CB&I provides infrastructure and technology to customers in the energy industry. In July 2015, GoLaurens.com reported that CB&I acquired the former BF Shaw plant and planned to invest \$4.4 million and create 56 jobs.” [CBS 7 WSPA, [9/15/17](#)]

Tennessee

LUXOTTICA RETAIL NORTH AMERICA

Luxottica Retail North America Planned To Lay Off 208 Employees In Hickory Hill, Tennessee. According to the Commercial Appeal, “Luxottica Retail North America has advised Tennessee officials it will permanently lay off 208 employees at a Hickory Hill facility Dec. 31. The Department of Labor and Workforce Development alerted Memphis-area officials Thursday that Luxottica filed a notice that a layoff would occur at 5780 E. Shelby Drive. Luxottica designs, makes and distributes fashion, luxury, sports and performance eyewear. Its brands include LensCrafters, Pearle Vision, Ray-Ban, Sears Optical and Sunglass Hut.” [Commercial Appeal, [10/26/17](#)]

Texas

TENET

Tenet Healthcare Corp Planned To Lay Off About 1300 Employees. According to Reuters, “Tenet Healthcare Corp (THC.N) said on Friday it would lay off about 1,300 employees, or 1 percent of its total workforce, as the hospital operator looks to cut costs by \$150 million in 2018. Tenet also estimated a third-quarter adjusted loss of 17 cents per share. Analysts on average were expecting a much bigger loss of 39 cents, according to Thomson Reuters I/B/E/S. Shares of Tenet, expected to report its third-quarter results after the market closes on Nov. 6, jumped 8.9 percent to \$14 in premarket trading. The news about Tenet’s latest cost-cutting program comes a day after Reuters reported that the company has ended a process to try to sell itself, following the departure of its chief executive, Trevor Fetter, this month. The company, which had a long-term debt of about \$15 billion as of June 30, has been implementing cost-cutting programs focused on raising hospital segment margins to turn its business around.” [Reuters, [10/27/17](#)]

Trump Tweeted Approval When Health Insurance Stocks Plunged After The Administration Announced It Would End CSR Payments

Tenet Healthcare Shares Dropped By Over 5 Percent After Trump Announced Plans To End CSR Payments. According to the New York Times, “On Friday, stocks for Centene, Molina and Anthem, insurers that have participated in state marketplaces under the Affordable Care Act, slumped by more than 3 percent. Health care providers were also affected. Shares in Acadia Healthcare declined by more than 3 percent and in Tenet Healthcare dropped by just over 5 percent. While Mr. Trump appeared to celebrate this on Saturday, he has pointed to rising stocks as a sign of success in the past.” [New York Times, [10/14/17](#)]

In Texas, CSRs Help 550,000 People Pay For Their Healthcare. According to Forbes, “Another large hospital operator, Tenet Healthcare, said that uncompensated care costs, which dropped from 2015 to 2016, are now on the rise. ‘In our hospitals, volumes have been softer than anticipated, and an increase in uninsured revenue has resulted in upward pressure on uncompensated care expense,’ Tenet CFO Daniel Cancelmi said on the company’s second-quarter earnings call. Deductibles are much larger for those in the individual insurance market and for those purchasing coverage on public exchanges without subsidies. Without CSRs, insurers say, Obamacare patients will see costs jump 25% or more in 2018 . In Texas, where HCA and Tenet operate many hospitals, CSRs help 550,000 pay for their healthcare.” [Forbes, [10/15/17](#)]

CAPITAL ONE

Capital One Planned To Lay Off About 950 People In Plano, Texas. According to the Dallas Morning News, “Banking and financial services company Capital One announced Tuesday that it will lay off about 950 people in Plano, as it exits the mortgage and home equity business and closes a call center. The McLean, Va.-based company has businesses across the financial universe, from credit cards to checking and savings accounts. Two of its businesses — auto finance and mortgage and home equity — are based in Plano. But the company said Tuesday that it's been too challenging for the company to stay competitive and turn a profit in the mortgage business. It will close the home loan business and lay off about 750 people in Plano who are part of it. About 155 additional employees will be laid off in St. Cloud, Minn., and Melville, NY.” [Dallas Morning News, [11/8/17](#)]

LUMINANT

Luminant Planned To Lay Off Around 600 People In Texas. According to the Longview News-Journal, “Electricity generator Luminant is cutting about 600 jobs as it closes three coal-fired power plants and a mine in Texas. The Texas Workforce Commission said Monday that Luminant plans to make the layoffs in January. Luminant previously announced it would shutter its Monticello, Big Brown and Sandow power plants. The filing with regulators puts a number on the affected jobs. It shows 255 workers will lose their jobs at the Three Oaks Mine near Elgin, another 135 will be cut from Shadow Plant Unit 4 and 5 near Rockdale, and another 192 will be laid off from the Monticello plant near Mount Pleasant. All three layoffs are effective Jan. 13, according to filings with the commission. The company is closing the power plants because of competition from inexpensive natural gas, low wholesale power prices and an increase in renewable generation.” [Longview News-Journal, [11/20/17](#)]

CGI FEDERAL

CGI Federal Planned To Lay Off 169 People In San Antonio, Texas. According to My San Antonio, “Government contractor CGI Federal Inc. plans to lay off 169 workers by Jan. 18, about half of its San Antonio workforce, the company said in notifying the state. ‘A project is about to end in the coming months. Our employees are still on the project. We are looking to find new opportunities in other projects we have coming up,’ said Jennifer Horowitz, communications and marketing director at the company’s U.S. headquarters in Virginia. The technology company currently has 344 workers in San Antonio and 1,250 throughout eight locations across Texas, Horowitz said. CGI is a global company that provides IT services to government agencies and corporations. Horowitz declined to say which government project is ending, but a CGI Federal employee, who asked not to be identified, said work on two Medicare health care plan programs are ending because CGI Federal decided not to bid to renew the contracts.” [My San Antonio, [11/21/17](#)]

SOUTHSTAR LLC

SouthStar LLC Planned To Lay Off About 690 People In Tarrant County, Texas. According to the Dallas Morning News, “About 690 people who work at a Tarrant County warehouse that supplies groceries to Kroger stores in North Texas will be laid off effective Dec. 10. Some of the displaced workers could be rehired by a new contractor selected by Kroger to run the warehouse. SouthStar LLC said Kroger is the only customer of the facility at 5801 Kroger Drive in Keller. The supermarket chain terminated its contract with SouthStar, according to SouthStar's letter to the Texas Workforce Commission notifying the state of the job losses. In the letter, released Monday but sent to the state the week before Thanksgiving, SouthStar president Chris McLaughlin said Kroger's decision was ‘unexpected.’ The layoffs will begin Dec. 10 and take about two weeks to complete, he said.” [Dallas Morning News, [11/27/17](#)]

GEORGIA-PACIFIC

Georgia-Pacific Planned To Lay Off Up To 300 People In Camas, Washington. According to the Associated Press, “The paper mill in the southwest Washington city of Camas is cutting up to 300 jobs. The Columbian newspaper reports that Georgia-Pacific announced plans Tuesday to shut down several operations at the mill, which opened in 1885 and employed about 2,400 workers in the 1980s. After the partial closure, which is due to take effect starting in the second quarter of next year, just 120 to 140 jobs will remain. Camas City Administrator Peter Capell says he's worried about how the workers will pay their mortgages, car payments and other costs. He says the paper mill is the reason Camas exists. Georgia-Pacific, a subsidiary of Koch Industries, says the reason for the cuts is lower demand for office paper, but labor leaders disagree. Greg Pallesen, president of the Association of Western Pulp and Paper Workers, says demand for paper products remains high, but products from Asia are being imported more cheaply.” [Associated Press, [11/15/17](#)]

Koch Industries Bought Georgia-Pacific In 2005

Georgia-Pacific Was Purchased By Koch Industries In 2005. According to the New York Times, “Georgia-Pacific, the paper giant that makes Dixie cups and Brawny paper towels, agreed to be sold yesterday for \$13.2 billion to Koch Industries, a family-controlled conglomerate that will become the nation's largest privately held company. The deal may transform Koch, which owns dozens of companies with few recognizable brands, into a consumer and retail powerhouse, competing with names like Procter & Gamble. Koch, based in Wichita, Kan., brings in more than \$60 billion in sales each year from a diverse range of businesses including petroleum and chemicals, ranching, commodities, financial services and paper. With the addition of Georgia-Pacific, which will become a unit of Koch, the company's revenue will exceed \$80 billion, and it will have more than 80,000 employees around the world. Koch, founded in 1927 by Fred Koch with a fleet of oil delivery trucks, is one of a small handful of giant American companies that have resisted the urge to sell shares to the public, instead shunning the spotlight. The company is owned by Charles and David Koch, two of four Koch brothers, as well as other family members and associates. The largest private company in terms of sales had been Cargill, the agricultural conglomerate, which had revenue of \$62 billion last year.” [New York Times, [11/14/05](#)]

West Virginia

Sears Holdings Announced That The Kmart In Martinsburg Would Close In January 2018. According to the Journal News, “Sears Holdings, parent company of Kmart, announced Thursday that the Kmart store at 1287 Winchester Ave. in Martinsburg will close in late January. It is one of 45 Kmart stores that will shut their doors in this round of closings. Sears Holdings announced two rounds of closings earlier this year totalling more than 70 stores.” [Journal News, [11/3/17](#)]

- **The Kmart Closure Would Affect 75 Jobs.** According to Workforce West Virginia’s WARN Notice listing, the Kmart closure would affect 75 jobs. [WorkforceWV.org, accessed [12/15/17](#)]

The Rite Aid Distribution Center In Poca Closed In November 2017. According to WSAZ 3, “The Rite Aid Distribution Center in Poca is still on track to close in early November. WSAZ checked in with the company Monday and they confirmed what we've been reporting since 2014 as gradual layoffs have happened at the plant. Rite Aid said back in 2014 that closing the Poca center is a way to improve operating efficiency adding that the money required to modernize the nearly 40 year-old facility is cost prohibitive.” [WSAZ 3, [10/23/17](#)]

- **The Rite Aid Closure Would Affect 175 Jobs.** According to Workforce West Virginia’s WARN Notice listing, the Rite Aid closure would affect 175 jobs. [WorkforceWV.org, accessed [12/15/17](#)]

Cabot Oil & Gas Corp. Sold Their Oil And Gas Properties In West Virginia. According to the Herald Dispatch, “Cabot Oil & Gas Corp. has entered into a purchase and sale agreement with an undisclosed buyer to sell its conventional oil and gas properties located in West Virginia, Virginia and Ohio.” [Herald Dispatch, [7/29/17](#)]

- **The Cabot Closure Would Affect 117 Jobs In September 2017.** According to Workforce West Virginia’s WARN Notice listing, the Cabot closure would affect 117 jobs. [WorkforceWV.org, accessed [12/15/17](#)]

Mohawk Industries Closed A Wood Flooring Manufacturing Plant In Holden, Affecting 111 Employees. According to the Associated Press, “Mohawk Industries Inc. says it is closing a wood flooring manufacturing plant in southern West Virginia, idling 111 workers. Media outlets reports the plant at the Buck Harless Wood Products Industrial Park in Holden will

close by May 7 and its operations will be moved to a recently upgraded facility in Melbourne, Arkansas. Mohawk president of laminate and hardwood Gary Lanser says the closing reflects a reduction in customer demand for solid wood flooring products.” [Associated Press via U.S. News & World Report, [3/10/17](#)]

- **Woodworking Network: “Mohawk’s Sales Are Up, With Net Earnings Of \$234 Million In The Fourth Quarter.”** According to the Woodworking Network, “Despite the plant closing, Mohawk’s sales are up, with net earnings of \$234 million in the fourth quarter. Hard surface sales, which includes laminate, wood and vinyl, as well as the hot category of luxury vinyl tile (LVT), are dramatically expanding.” [Woodworking Network, [3/10/17](#)]

ERP Compliant Fuels Began Layoffs At Federal No. 2 Coal Mine In September 2017, Affecting 252 Employees.

According to S&P Global Platts, “ERP Compliant Fuels has begun layoffs at the longwall Federal No 2 coal mine in West Virginia as it grapples with geological challenges that could result in the facility being idled, the company’s CEO said Monday, noting that market conditions would also play a role. ‘We’ve had ongoing geological conditions that really hurt us for the last year that have really hampered our ability to operate properly,’ ERP CEO Ken McCoy said Monday. ‘We hope our conditions improve, and they have before, but we’ve given the WARN notice as a precautionary measure. Should geological conditions re-occur, then we would close the mine out.’ ERP notified personal of the approaching layoffs September 8 ahead of an official Worker Adjustment and Retraining Notification Act filing September 11, when 59 employees were immediately laid off. The notice said a total of 252 could lose their jobs as early as November 10 and cited geological and market conditions as reasons for the mass layoffs.” [S&P Global Platts, [9/19/17](#)]

BB&T Gave 56 Employees In Charleston, West Virginia A 60-Day Layoff Notice In September 2017. According to the Triad Business Journal, “BB&T is cutting 56 jobs at a processing center in Charleston, West Virginia. The Winston-Salem-based bank gave the affected employees 60 days’ notice on Tuesday, along with information about career transition services and a severance package, reports the Charleston Gazette-Mail.” [Triad Business Journal, [9/14/17](#)]

Wisconsin

RYDER SYSTEM

Ryder System Planned To Lay Off About 160 People In Greenville, Wisconsin. According to the Appleton Post-Crescent, “Nearly 160 workers will be laid off after the Ryder System facility closes at the end of 2017, according to the state Department of Workforce Development. The department announced the closure and cuts in a news release on Tuesday afternoon, adding that affected workers will have opportunities to get assistance during the layoff. The facility is located at W6545 Quality Drive in Greenville. It is expected to close Dec. 31. Ryder System bills itself as ‘the industry leader in truck rental, fleet management and supply chain solutions for businesses’ on its website.” [Appleton Post-Crescent, [10/31/17](#)]

BOSCH PACKAGING TECHNOLOGY INC.

Bosch Packaging Technology Inc. And Bosch Packaging Services Inc. Planned To Lay Off 35 People In Shell Lake And New Richmond, Wisconsin. According to the Superior Telegram, “Bosch Packaging Technology Inc. and Bosch Packaging Services Inc. are restructuring their facilities in Shell Lake and New Richmond. Approximately 35 positions will be eliminated across both sites, according to a release from the Department of Workforce Development. In addition, the Shell Lake facility will be permanently closing in the near future. The department, along with Northwest Wisconsin and West Central Wisconsin Workforce Development Area Rapid Response Teams will work with the affected parties to offer rapid response services.” [Superior Telegram, [11/7/17](#)]

AUTHENTICOM

Authenticom Planned To Lay Off 55 People In La Crosse, Wisconsin. According to the La Crosse Tribune, “Authenticom, a La Crosse-based data integrator in the automotive industry, informed 55 employees that they will be laid off effective Feb. 2 because of the company’s prolonged antitrust battle with two larger companies, founder and CEO Steve Cottrell said Wednesday. ‘I consider these people as family,’ Cottrell said during a phone interview Wednesday in which his voice reflected obvious anguish over the decision, which he described as a ‘resizing mode.’ ‘I deeply, personally regret this. We’ve done everything in our power to avoid this,’ Cottrell said of the action, which will leave Authenticom with 36 employees. Cottrell had remained steadfast in his resolve to keep Authenticom’s roughly 110 employees on the payroll as the

antitrust suit against CDK Global and Reynolds and Reynolds Co. winds its way through the court system.” [La Crosse Tribune, [11/9/17](#)]

AMERICAN BRIDGE TRUMP JOB LOSS ANALYSIS

Job Loss Analysis Using The Worker Adjustment and Retraining Notification Act

President Trump focuses on piecemeal “job creation” efforts – almost always job creation he had nothing to do with – to highlight in tweets and use as soundbites at his campaign rallies. But for every job Trump dishonestly claims to “save” or “create,” he is leaving behind American workers who are across the country being laid off and losing their jobs to outsourcing – jobs Trump did nothing to protect or to keep in the U.S.

The goal of this project is to provide data on the forgotten American workers who continue to lose their jobs to plant closings, mass layoffs, and outsourcing. This information was gathered through an analysis of state-level WARN websites, which is current as of December 18, 2017. Some of these layoffs may be temporary, while many others are permanent – each is an individual complex case.

[The Worker Adjustment and Retraining Notification Act](#) offers protection to workers, their families, and communities by requiring employers to provide notice 60 days in advance of covered plant closings and covered mass layoffs. An employer must give notice if an employment site will be shut down, and the shutdown will result in an employment loss for 50 or more employees during any 30-day period. An employer must also give notice if there is to be a mass layoff which does not result from plant closing, but which will result in an employment loss during any 30-day period for 500 or more employees, or for 50-499 employees if they make up at least 33% of the employer’s active workforce.

State	Name of Company	Layoffs
Alabama	Dollar Express	9
Alabama	AT&T	134
Alabama	Sikorsky	158
Alabama	Par Pharmaceuticals	832
Alabama	Jabil Alabama	96
Alabama	Federal-Mogul	56
Alabama	Lakeland Community Hospital	87
Alabama	Ag Manufacturing	104
Alabama	Cahaba Government Benefit Administrators, LLC	264
Alaska	First Student	149
Alaska	Norcon	147
Alaska	ASRC Energy Services	92
Alaska	Kodiak	125
Arizona	Zenefits	165
Arizona	Whole Foods	55
Arizona	Manpower Group	53
Arizona	Da Vita Rx	83
Arizona	Royal Remanufacturing, LLC	52
Arizona	Kellogg's	180
Arizona	SCA Tissue NA, LLC	78
Arizona	Conifer Health Solutions	29
Arizona	Phoenix Health Plans	33

Arizona	Dollar Express Store LLC #5172	5
Arizona	Dollar Express Store LLC #5172	5
Arizona	Dollar Express Store LLC #5993	8
Arizona	American Airlines	1
Arizona	Fortune Plastics	39
Arizona	TENET Healthcare Corp.	3
Arizona	Western Refining	23
Arizona	Suddenlink Communications	50
Arizona	Rockwell Collins, Inc.	28
Arizona	Xchange Leasing LLC (XCL)	228
Arizona	UnitedHealth Group	381
Arizona	Marriott	20
California	Stanford Health Care	129
California	Stanford Health Care	12
California	Stanford Health Care	1
California	Wet Seal, LLC	148
California	Boeing Company	6
California	Boeing Company	5
California	Boeing Company	3
California	Gap, Inc.	216
California	AOL, Inc.	80
California	San Diego Sportservice, Inc.	1130
California	Walmart Stores, Inc.	174
California	DoubleDutch, Inc.	57
California	Verizon	60

California	Memorial Health Services	422
California	iHeartMedia, Inc.	72
California	The Armor All/STP Products Company	4
California	National Distribution Centers, LLC	102
California	Atmel Corporation	14
California	Bay city Television, inc.	127
California	Enphase Energy, Inc.	60
California	Penske Vehicle Services	5
California	Fitbit, Inc.	90
California	Fitbit, Inc.	2
California	Live Nation Worldwide, Inc.	905
California	Freeport-McMoRan Oil & Gas LLC	2
California	Freeport-McMoRan Oil & Gas LLC	3
California	Google	104
California	Western Health Resources	52
California	Shutterfly, Inc.	87
California	Boeing Company	16
California	Boeing Company	9
California	Bank of the West	47
California	VF Contemporary Brands	22
California	VF Contemporary Brands	66
California	SunEdison, Inc.	3
California	Space Systems/Loral, LLC	161
California	YourPeople, Inc. d/b/a Zenefits FTW	254
California	Dignity Health	290
California	Nasty Gal Inc.	75
California	Nasty Gal Inc.	23
California	SP Plus Corporation	84
California	SP Plus Corporation	101
California	Diamond Foods, LLC	231
California	The Ritz-Carlton, Lake Tahoe	225
California	Oakley, Inc.	78
California	Valley CAPS	32
California	Pfizer	38
California	Storm8, Inc.	131
California	Wing Inflatables	100
California	Elite Line Services, Inc.	65
California	Puglia Engineering, Inc.	184
California	LPL Financial LLC	133
California	VF Outdoor, LLC	52
California	Boeing Company	78
California	Boeing Company	16
California	Rockwell Collins, Inc.	44
California	Quixey, Inc.	48
California	Beachbody, LLC	55
California	Beachbody, LLC	142
California	Teva Pharmaceuticals USA, Inc.	1
California	Symantec Corporation	3

California	Maker Studios, Inc.	75
California	Chemring Energetic Devices	93
California	Hitachi Data Systems	118
California	Paramedics Plus, LLC	465
California	City National Bank	4
California	Quantum Health, Inc. d/b/a Promise	257
California	Juniper Networks, Inc.	99
California	Marvell Semiconductor, Inc.	1
California	Marvell Semiconductor, Inc.	29
California	Mastec North America, Inc.	27
California	Mastec North America, Inc.	9
California	Global Sulfur Systems Inc	15
California	Banc of California, N.A.	45
California	Banc of California, N.A.	94
California	DSSD	68
California	The Nature's Bounty Co., Inc.	213
California	The Nature's Bounty Co., Inc.	10
California	PL Developments	53
California	SiftMill, Inc.	3
California	Byer California	99
California	Medtronic	17
California	Cisco Systems, Inc.	115
California	SunEdison, Inc.	3
California	BCBG Max Azria Group, LLC	116
California	GoPro, Inc.	94
California	McLane/Sunecast, Inc. d/b/a McLane	86
California	North Coast Rehab, Inc.	465
California	Diamond Foods, LLC	240
California	Northrup Grumman Technology	462
California	GREE International Entertainment, Inc.	85
California	Conagra Brands, Inc.	73
California	Meadowbrook Meat Company, Inc.	171
California	Coca-Cola Refreshments	102
California	Nasco Education LLC	46
California	Technicolor, Inc.	71
California	Gateway One Lending & Finance	54
California	Gateway One Lending & Finance	4
California	Mi Pueblo, LLC	39
California	Stagecoach Vineyards	100
California	bebe stores, Inc.	10
California	bebe stores, Inc.	136
California	bebe stores, Inc.	13
California	bebe stores, Inc.	14
California	bebe stores, Inc.	12
California	bebe stores, Inc.	10
California	bebe stores, Inc.	160
California	bebe stores, Inc.	11

California	bebe stores, Inc.	14
California	bebe stores, Inc.	10
California	bebe stores, Inc.	10
California	bebe stores, Inc.	11
California	bebe stores, Inc.	12
California	bebe stores, Inc.	11
California	bebe stores, Inc.	10
California	bebe stores, Inc.	10
California	bebe stores, Inc.	13
California	bebe stores, Inc.	7
California	bebe stores, Inc.	10
California	bebe stores, Inc.	15
California	bebe stores, Inc.	15
California	bebe stores, Inc.	18
California	bebe stores, Inc.	11
California	bebe stores, Inc.	15
California	bebe stores, Inc.	18
California	bebe stores, Inc.	8
California	ProPortion Foods, LLC	70
California	bebe stores, Inc.	27
California	Nasco Education LLC	46
California	Meadowbrook Meat Company, Inc.	92
California	United Launch Alliance, LLC	48
California	Western Digital Technology, Inc.	131
California	bebe stores, Inc.	10
California	bebe stores, Inc.	8
California	bebe stores, Inc.	10
California	bebe stores, Inc.	7
California	bebe stores, Inc.	14
California	bebe stores, Inc.	20
California	bebe stores, Inc.	12
California	bebe stores, Inc.	8
California	bebe stores, Inc.	9
California	Boeing Company	27
California	Western Digital Technology, Inc.	51
California	Boeing Company	47
California	Vose Technical Systems, Inc.	60
California	Vanguard Space Technologies, Inc.	60
California	Western Tube and Conduit	236
California	Roman Catholic Welfare Corporation	22
California	Roman Catholic Welfare Corporation	15
California	Roman Catholic Welfare Corporation	89
California	Nortek Distribution Services	49
California	Rideout Health Group	17
California	Rideout Health Group	54
California	Rideout Health Group	18
California	JBS USA Food Company	34
California	SunEdison, Inc. ("SunEdison")	5

California	Advanced Call Center Technologies	135
California	Long Beach Golden Sails, Inc. and	80
California	Symantec Corporation	36
California	Marvell Semiconductor, Inc.	12
California	Mastec North America, Inc.	109
California	Toshiba America, Inc. and Toshiba	49
California	HL Weilding, Inc.	5
California	Dollar Express	8
California	Dollar Express	11
California	Dollar Express	16
California	Dollar Express	13
California	Dollar Express	14
California	Zazzle Inc.	117
California	Abbott Laboratories	60
California	Amgen	494
California	CEVA Logistics	99
California	Randstad General Partner (US) LLC	60
California	Vishay Siliconix	71
California	bebe stores, Inc.	7
California	Railex, LLC	79
California	SunEdison, Inc.	1
California	NDC Technologies, Inc.	42
California	Sears, Roebuck and Co.	105
California	Meadowbrook Meat Company, Inc.	55
California	United Launch Alliance, LLC	7
California	First Transit	538
California	First Transit	372
California	MUFG Union Bank, N.A.	61
California	Marvell Semiconductor, Inc.	1
California	Dr. Fresh, LLC	15
California	Rockwell Collins, Inc.	1
California	Arcturus Manufacturing	32
California	Texas Instruments Incorporated	78
California	DaVita Rx	5
California	DaVita Rx	5
California	DaVita Rx	5
California	An Beverly Hills, LLC	64
California	OncoMed Pharmaceuticals, Inc.	60
California	Transdev Services, Inc.	138
California	United Launch Alliance, LLC	16
California	Burleigh Point, Ltd. DbA Billabong	60
California	Nelco Products, Inc.	60
California	Boeing Company	43
California	Boeing Company	21
California	Raley's	65
California	Sodexo, Inc.	136
California	Boeing Company	2
California	Branan Medical Corporation	63

California	New-Indy TriPAQ LLC	12
California	New-Indy TriPAQ LLC	56
California	NCR Corporation	76
California	Marine Harvest USA LLC	2
California	3D Instruments, LP	59
California	Galleher-HWP	32
California	Arundel Cuisine Inc.	62
California	FJS Inc.	121
California	St. John Knits, Inc.	130
California	Brake Parts Inc.	1
California	Apple Mirage, Inc.	45
California	Nimble Storage, Inc.	67
California	Gannett Publishing Services/Ventura	38
California	Keurig Green Mountain, Inc.	183
California	Banc of California, N.A.	4
California	Banc of California, N.A.	36
California	NRJ TV LA OPCO, LLC dba KSCI-TV	58
California	Ambry Genetics Corporation	99
California	Biosense Webster	49
California	Benz Sanitation Inc, Benz Propane Co.	101
California	USS-POSCO Industries	635
California	Marvell Semiconductor, Inc.	1
California	Marvell Semiconductor, Inc.	8
California	Braden Partners L.P., dba Pacific	170
California	Symantec Corporation	24
California	Hines Growers, Inc.	115
California	Esalen Institute	45
California	Kondaur Capital Corporation	55
California	Lumina Media, LLC	58
California	Angelica Textile Services, Inc.	160
California	Hitachi Data Systems	48
California	Riverbed Technology, Inc.	39
California	Riverbed Technology, Inc.	22
California	Badger Meter, Inc. dba National Meter &	3
California	Cisco Systems, Inc.	250
California	Marvell Semiconductor, Inc.	1
California	Marvell Semiconductor, Inc.	2
California	Ferro Corporation	58
California	Salvation Army	45
California	Warner Music Inc.	19
California	J.C. Penney Corporation, Inc.	108
California	Le Technology, Inc. d.b.a Le Eco	95
California	Le Technology, Inc. d.b.a Le Eco	180
California	Boeing Company	24
California	Boeing Company	14
California	Nestle USA, Inc.	93

California	J.C. Penney Corporation, Inc.	69
California	Grimmway Farms	53
California	Kellogg Company	280
California	Kellogg Company	230
California	Charter Communications	206
California	Grimmway Farms	114
California	Grimmway Farms	217
California	Renovate America, Inc.	108
California	Long Beach Memorial Medical Center	103
California	A&R Wholesale Distributors, Inc. dba	106
California	Milestone Technologies, Inc.	125
California	Avnet, Inc.	94
California	Mars Food North America	63
California	Dearden's	79
California	Dearden's	239
California	Dearden's	15
California	Dearden's	62
California	Dearden's	24
California	Verdugo Restaurant Corporation	155
California	El Paso Communication Systems, Inc.	4
California	California Pacific Medical Center	113
California	Marvell Semiconductor, Inc.	4
California	BlackTalon Enterprises, Inc.	90
California	Sears Holdings Corporation	42
California	Kmart Corporation	87
California	Kmart Corporation	47
California	Kmart Corporation	84
California	Hotel Managers Group, LLC	90
California	Yahoo Holdings, Inc.	84
California	Yahoo Holdings, Inc.	83
California	Yahoo Holdings, Inc.	263
California	Gilead Sciences, Inc.	19
California	Nestle	565
California	Royalty Carpet Mills, Inc., Moda LLC	175
California	Royalty Carpet Mills, Inc., Moda LLC	134
California	Royalty Carpet Mills, Inc., Moda LLC	103
California	Absinthe Brasserie & Bar	83
California	Playtika Santa Monica	10
California	Intel Corporation	93
California	Benchmark Electronics Company	75
California	Beckman Coulter, Inc.	90
California	HMSHost	82
California	JHH Motorcars, Inc. DBA Sierra	123
California	Corning Incorporated	8
California	Forterus Health Care Services, Inc.	106
California	Parker Hannifin Corporation	362

California	Wyndham Vacation Ownership, Inc.	62
California	Father Flanagan's Boys Home	62
California	Father Flanagan's Boys Home	31
California	Louis Vuitton USA Inc.	6
California	J&T Motors LLC dba Valencia Nissan	61
California	Lucky Lady Casino and Cardroom	77
California	Kammel Enterprises DBA Executive	35
California	First Responder EMS - Sacramento	66
California	Space Systems/Loral, LLC	173
California	The Boeing Company	40
California	The Boeing Company	47
California	Micron Technology, Inc.	57
California	Options for Youth-Victor Valley, Inc.	107
California	Options for Youth-Victor Valley, Inc.	1
California	Ebisu Marketing, Corp / Hotci Marketing	116
California	BCBG Maz Azria Group, LLC	492
California	Cedars-Sinai	77
California	Sears	12
California	Sears	74
California	Sutters Place Inc. dba Bay 101	86
California	AutoTrader.com, Inc	19
California	freenet digital Entertainment Inc	2
California	BAE Systems San Diego Ship Repair	276
California	Payless ShoeSource Distribution, Inc.	140
California	Marvell Semiconductor, Inc.	7
California	YP, LLC	35
California	Buca Restaurants 2, Inc.	72
California	King's Fish House	92
California	Interviewing Service of America, LLC	66
California	Kmart Corporation	52
California	Penske Vehicle Services	15
California	Kmart Corporation	64
California	Spectrum Brands, Inc	130
California	Best Buy	106
California	Bay Club Thousand Oaks	119
California	LoBue Bros., Inc.	98
California	EagleBurgmann Industries L.P.	81
California	The Ritz-Carlton, Half Moon Bay	7
California	GREE International Entertainment, Inc.	63
California	Bank of the West	54
California	Agensys	222
California	PSSI (Foster Farms)	158
California	Molina Healthcare, Inc. (MHI)	4
California	Molina Healthcare, Inc. (MHI)	5
California	Molina Medical Management	13

California	Molina Medical Management Inc. (MMM)	5
California	Molina Medical Management Inc. (MMM)	1
California	Molina Medical Management Inc. (MMM)	25
California	Molina Medical Management, Inc. (MMM)	10
California	Symantec Corporation	20
California	Cisco Systems, Inc.	9
California	The Boeing Company	21
California	The Boeing Company	54
California	Durham School Services	92
California	Competitor Group	145
California	Symantec Corporation	14
California	Schneider Electric	78
California	Hidden Valley Berries LLC	42
California	Financial Recovery Alliance, Inc.	1
California	KapStone Container Corporation	67
California	Seagate US LLC	44
California	Seagate US LLC	51
California	Jacobs Technology Inc.	80
California	Meridian Sports Clubs California	65
California	Chemring Energetic Devices	54
California	Dole Food Company, Inc. (Dole Berry)	172
California	Irwin Industries, Inc. (AECOM)	120
California	Irwin Industries, Inc. (Ashland LLC)	51
California	Irwin Industries, Inc. (Carpinteria Pier)	33
California	Irwin Industries, Inc. (Lompoc Oil Field)	1
California	Irwin Industries, Inc. (PBF Torrance)	29
California	Irwin Industries, Inc. (Philips 66 Coalinga)	24
California	Irwin Industries, Inc. (Shore Terminals)	78
California	Irwin Industries, Inc. (3M Moreno Valley)	1
California	Ryder Systems, Inc.	140
California	Quest Nutrition, LLC	402
California	Quest Nutrition, LLC	122
California	Pergrine Pharmaceuticals (Avid)	60
California	Brocade Communications Systems, Inc.	96
California	Menzies Aviation	260
California	Brinderson	204
California	SunBridge Carmichael Rehabilitation	72
California	Bridgepoint Education, Inc.	50
California	MSE Technologies LLC	155
California	Allergan, Inc.	109
California	RMR Financial, LLC	3
California	Chili's Grill & Bar Restaurant	48
California	Nestle	583
California	Daiso California LLC	98

California	Harris Corporation	69
California	Euromotors Concord Inc. dba Audi	83
California	FedEx Cross Border, LLC	3
California	One Call Care Management	19
California	Schneider Electric	2
California	Smart & Final Stores LLC	73
California	Natco Pregra, Inc.	79
California	Boeing Company	11
California	Boeing Company	21
California	Sodexo	68
California	The Honest Company, Inc.	69
California	Tamo, Inc.	38
California	Dole Food Company, Inc.	402
California	Tesla Inc.	63
California	SolarCity Corporation	141
California	Tower 21, Inc. JRDN Restaurant	111
California	DaVita Medical Group	57
California	Trio Engineered Products	30
California	Oracle America, Inc.	964
California	Total Woman Gym + Spa	59
California	Oracle America, Inc.	54
California	Juicero, Inc.	98
California	Merrill Farms LLC	180
California	Juicero, Inc.	87
California	Rusty's Surf Ranch	50
California	D+H Corporation	49
California	Eventbrite, Inc.	3
California	Eventbrite, Inc.	44
California	Graphic Packaging International, Inc.	127
California	Super Stores Industries	111
California	Providence Farms, LLC	77
California	Collection Technology, Inc.	10
California	Restoration Hardware, Inc.	122
California	Marvell Semiconductor, Inc.	5
California	Vons Companies, Inc.	40
California	Vons Companies, Inc.	142
California	RR Donnelly	33
California	Providence Saint Joseph Medica Center	43
California	Providence Saint Joseph Medica Center	4
California	Providence Saint Joseph Medica Center	2
California	Providence Saint Joseph Medica Center	1
California	Providence Saint Joseph Medica Center	2
California	Providence Saint Joseph Medica Center	7
California	Molina Medical Management, Inc. (MMM)	9
California	Molina Medical Management Inc. (MMM)	3

California	Molina Medical Management Inc. (MMM)	5
California	Molina Medical Management Inc. (MMM)	1
California	Molina Healthcare, Inc.	194
California	Molina Healthcare, Inc.	1
California	Molina Healthcare, Inc.	3
California	Molina Healthcare of California, Inc.	2
California	Molina Healthcare of California, Inc.	1
California	General Transworld Corp.	5
California	Peoples, Inc	78
California	Molina Healthcare of California, Inc.	145
California	Molina Healthcare of California, Inc.	3
California	Molina Healthcare of California, Inc.	9
California	Molina Healthcare of California, Inc.	14
California	The Boeing Company (Boeing)	12
California	The Boeing Company (El Segundo RIF)	21
California	Silgan Containers	162
California	Marvell Semiconductor, Inc.	1
California	George Amaral Ranches, Inc.	115
California	PAE Aviation and Technical Services LLC	293
California	Beckman Coulter, Inc.	141
California	Schneider Electric	78
California	Cisco Systems, Inc.	310
California	Stearns Lending, LLC	6
California	Stearns Lending, LLC	47
California	Stearns Lending, LLC	112
California	Allergan, Inc.	111
California	RMR Financial, LLC	111
California	Nestle USA, Inc.	598
California	Marvell Semiconductor, Inc.	4
California	Molina Healthcare of California, Inc.	1
California	Victor Treatment Centers	101
California	Molina Healthcare, Inc.	13
California	Symantec Corporation	21
California	CareFusion Resources, LLC	82
California	Swissport SA, LLC	280
California	CVS Pharmacy, Inc.	39
California	CVS Pharmacy, Inc.	14
California	Brier Oak on Sunset, LLC	128
California	Warner Music, Inc.	32
California	KeHE Monterrey Provisions	91
California	Essendant Inc.	123
California	Nestle USA, Inc.	217
California	Swissport SA, LLC	68
California	Marvell Semiconductor, Inc.	5
California	Andersen Hotels, Inc. dba Hotel Laguna	121

California	Schneider Electric	15
California	Jacobs Field Services North America Inc.	19
California	Jacobs Field Services North America Inc.	157
California	ATA Retail Services, LLC	74
California	Laurmark Enterprises Inc. dba BAK Industries	199
California	Laurmark Enterprises Inc. dba BAK Industries	62
California	St. John Knits, Inc.	72
California	Nestle USA, Inc.	679
California	PIRCH, Inc.	78
California	Edmunds.com, Inc.	60
California	Louis Vuitton USA Inc.	4
California	Sea World LLC	79
California	Museum of Ice Cream, Los Angeles	114
California	Confluent Medical Technologies, Inc.	69
California	Nokia USA Inc.	72
California	Murrays Iron Workers	46
California	Capital One, N.A.	132
California	Boeing Company	38
California	YesVideo, Inc.	99
California	Boeing Company	46
California	Bouchon Beverly Hills	137
California	PharMerica San Francisco	15
California	PharMerica Westminster	49
California	PharMerica Los Angeles	22
California	PharMerica Corporation	20
California	PharMerica Corporation	14
California	PharMerica Corporation	42
California	PharMerica Corporation	9
California	PharMerica Corporation	8
California	PharMerica Corporation	37
California	Juniper Networks, Inc.	123
California	Molina Healthcare, Inc. (MHI)	44
California	Scoobeez San Diego	94
California	Joseph Cozza Salon Inc.	11
California	Joseph Cozza Salon Inc.	54
California	Broadspectrum Downstream Services Inc.	255
California	Broadspectrum Downstream Services Inc.	113
California	McKesson Corporation	129
California	Hemming Horse LLP	2
California	Hemming Horse LLP	1
California	Hemming Horse LLP	30
California	Hemming Horse LLP	5
California	HealthCare Conglomerate Associates Inc.	524
California	C and D Zodiac Inc.	177

California	Pacific Alliance Medical Center	657
California	Novo Health Services	86
California	Eurest Services Inc.	169
California	F and S Distributing Company, LLC	11
California	Bridgestone Bandag	65
California	Genentech Inc.	128
California	Jackson National Life Insurance Company	86
California	Amgen	121
California	REA 2003-1, LLC dba Saddle Ranch	124
California	Tyson Foods Inc.	53
California	Build-A-Bear Workshop, Inc.	72
California	Boeing Company	6
California	Boeing Company	9
California	Schneider Electric	18
California	C.T. Mac, Inc.	81
California	C.T. Mac, Inc.	73
California	Cormac, Inc. California Corporation	113
California	Nestle	498
California	Symantec Corporation	31
California	Symantec Corporation	15
California	Robert Talbott Inc.	38
California	Telltale, Inc.	90
California	Renovate America, Inc.	100
California	Latitude 45 Catering Inc.	33
California	Zodiac Seats California LLC	23
California	Universal Alloy Corporation	111
California	United Denim Inc.	164
California	General Electric Company	148
California	CSS Division of Parker Hannifin Corporation	39
California	Collection Technology, Inc.	13
California	Zenith Education Group	29
California	Actelion	34
California	Infinera Corporation	73
California	Specialty Commodities, Inc.	63
California	Parker School Uniforms	1
California	Parker School Uniforms	2
California	Parker School Uniforms	3
California	Parker School Uniforms	3
California	SynerMed	566
California	Tyson Foods Inc.	17
California	Oath Inc.	90
California	Avanir Pharmaceuticals, Inc.	73
California	SynerMed	60
California	Citrix Systems, Inc.	97
California	Dole Food Company Inc.	140

California	Pacific Alliance Medical Center	685
California	L.E. Cooke Co	278
California	Brocade Communications Systems, Inc.	308
California	Sedgwick LLP	78
California	Nelson-Miller, Inc.	127
California	Cal Pacific Speciality Foods LLC	323
California	Burleigh Point Ltd. Db a Billabong	50
California	APS West Coast, Inc.	46
California	Prysm, Inc.	148
California	Verizon	190
California	Pacific Alliance Medical Center	704
California	Strategic Medical Ventures	96
California	Strategic Medical Ventures	14
California	SynerMed	60
California	The Boeing Company	1
California	The Boeing Company	4
California	Gateway One Lending & Finance, LLC	231
California	RMR Financial, LLC	5
California	Macys Corporate Services, Inc.	26
California	Buzzfeed, Inc.	69
California	Delta Dental of California	51
California	Volume Services Inc dba Centerplate	1330
California	Buzzfeed, Inc.	3
California	General Electric Company	158
California	Boston Scientific Corporation	289
California	Crunch, LLC	48
California	AMF Support Surfaces, Inc.	72
California	Jackson National Life Insurance Company	126
California	Autodesk, Inc.	108
California	Autodesk, Inc.	49
California	Chemring Energetic Devices	63
California	Symantec Corporation	31
California	Symantec Corporation	2
California	Kalstar Enterprises	44
California	Zodiac Seats California LLC	76
California	Mattel, Inc.	70
California	Northrop Grumman Corporation, Aerospace	51
California	Northrop Grumman Corporation, Aerospace	82
California	Dart NeuroScience, LLC	265
Colorado	All Aboard	117
Colorado	Viavi Solutions Inc.	61
Colorado	UnitedHealth Group	119
Colorado	Express Scripts	338
Colorado	Savers	62
Colorado	Albertsons Store #1886	72

Colorado	Dollar Express	37
Colorado	Walmart Store #3096	74
Colorado	Conduent	244
Colorado	Walmart Store #1208	153
Colorado	Walmart Store #3020	65
Colorado	XTO Energy Western Div Office	113
Colorado	Verizon/XO Communications	49
Colorado	Multi Packaging Solutions	98
Colorado	National Planning Holdings Inc.	42
Colorado	Ameritrade Holding Corporation	32
Colorado	First Data	201
Colorado	Alorica	288
Colorado	Lockheed Martin	79
Colorado	Northrop Grumman	50
Colorado	National Ecological Oversvatory Network dba Battelle Ecology	55
Colorado	Zenith Education Group	27
Colorado	Zenith Education Group	26
Connecticut	Mariott International, Inc	50
Connecticut	Bristol-Myers Squibb	29
Connecticut	Fortune Plastics	92
Connecticut	Valley Tool & Manufacturing	65
Connecticut	Dollar Express	8
Connecticut	Dollar Express	8
Connecticut	Dollar Express	8
Connecticut	Dollar Express	5
Connecticut	Dollar Express	6
Connecticut	Dollar Express	7
Connecticut	Greensprings Healthcare and Rehabilitation Center	150
Connecticut	Walmart	114
Connecticut	J.C. Penney Corporation, Inc.	89
Connecticut	ShopRite of West Haven	148
Connecticut	Sodexo	54
Connecticut	Torrington Health & Rehabilitation Center	110
Connecticut	eBay, Inc.	197
Connecticut	Kaman Aerospace/Kaman Composites CT	40
Connecticut	Sterling National Bank	6
Connecticut	Marriott International, Inc.	107
Connecticut	MetLife	61
Connecticut	Ellis Manor	not provided
Connecticut	Blair Manor	not provided
Connecticut	Conduent State Healthcare, LLC	102
Connecticut	GE Digital	80
Connecticut	Noble Americas Corp.	84
Delaware	Burris Logistics	68
Delaware	BFRich Co., Inc	137

Delaware	Barclays Bank Delaware	215
Delaware	CVS Pharmacy, Inc.	51
Delaware	UnitedHealth Group	138
District of Columbia	Groupon Inc	95
District of Columbia	Black Entertainment Television	55
District of Columbia	First Potomac Realty Trust	24
District of Columbia	Gap Solution	85
District of Columbia	Providence Hospital	268
Florida	Equity One, Inc.	48
Florida	Swiss Watch International	129
Florida	Binder & Binder/LakePointe One	65
Florida	PHH Mortgage Corporation	7
Florida	Florida Institute for Cardiovascular Care	109
Florida	Aircraft Service International, Inc.	125
Florida	Mundy Maintenance and Services, LLC	123
Florida	IAP Worldwide Services, Inc.	45
Florida	Transitions Optical, Inc.	4
Florida	JELD-WEN Interior Doors	82
Florida	Schumacher Clinical Partners	125
Florida	Cempra Pharmaceuticals	7
Florida	Broadband Interactive	129
Florida	The H.T. Hackney Company	40
Florida	EmblemHealth Services, LLC	221
Florida	American Tower Corporation	56
Florida	PAE Aviation and Technical Services LLC	133
Florida	Source One Direct, Inc.	170
Florida	Hyde Beach Kitchen + Cocktails	101
Florida	Aramark	899
Florida	Comtech	40
Florida	J.C. Penney Corporation, Inc.	119
Florida	SURVICE Engineering Company	91
Florida	Valassis Direct Mail	71
Florida	The Cheesecake Factory	92
Florida	CTIS	70
Florida	bebe stores, Inc.	8
Florida	bebe stores, Inc.	13
Florida	bebe stores, Inc.	7
Florida	bebe stores, Inc.	17
Florida	bebe stores, Inc.	9
Florida	bebe stores, Inc.	10
Florida	bebe stores, Inc.	7
Florida	bebe stores, Inc.	9
Florida	bebe stores, Inc.	12
Florida	bebe stores, Inc.	10
Florida	bebe stores, Inc.	15

Florida	bebe stores, Inc.	9
Florida	bebe stores, Inc.	7
Florida	Clinical Pathology Labs. Southeast	73
Florida	HSBC	357
Florida	Southwest Key Programs, Inc.	94
Florida	Fluor Federal Solutions LLC	125
Florida	International Laboratories, LLC	112
Florida	Dollar Express	26
Florida	Dollar Express	20
Florida	Dollar Express	9
Florida	Dollar Express	8
Florida	Dollar Express	5
Florida	Dollar Express	9
Florida	Dollar Express	8
Florida	Dollar Express	20
Florida	Dollar Express	9
Florida	Dollar Express	11
Florida	Morrison Healthcare, Inc.	119
Florida	hhgregg	58
Florida	Sears Holding Corporation	101
Florida	Sears Holdings Corporation	17
Florida	DaVita Rx	12
Florida	HSBC	1
Florida	Transitions Optical, Inc.	9
Florida	PHH Mortgage Corporation and PHH Corp.	20
Florida	Alico, Inc.	31
Florida	Fluor Federal Solutions LLC	260
Florida	Transdev Services, Inc.	102
Florida	Kellogg Company	246
Florida	HSBC	2
Florida	Colorado Premium	167
Florida	PHH Mortgage Corporation	12
Florida	Wexford Health Sources, Inc.	540
Florida	Sodexo, Inc. and Affiliates	65
Florida	The Orlando Sentinel	115
Florida	Levy Restaurants	193
Florida	Central Florida Press, LLC	142
Florida	PHH Mortgage Corporation	1
Florida	Morrison Healthcare, Inc.	45
Florida	Liberty Medical, LLC	263
Florida	HSBC	197
Florida	Fluor Federal Solutions LLC	125
Florida	Gander Mountain	119
Florida	Adolescent TRT Ctr of the Palm Bches LLC	73
Florida	Kmart Store #07711	93
Florida	GTO Access Systems, LLC	53
Florida	PH Mortgage Corporation & PHH Corp.	15

Florida	S-L Snacks FL, LLC	101
Florida	YP, LLC	105
Florida	Enduris Extrusions, Inc.	116
Florida	Abacus Technology	388
Florida	Vencore	53
Florida	Southeast Milk, Inc.	52
Florida	PHH Mortgage Corporation	3
Florida	Resources for Human Development, Inc.	87
Florida	HSBC	3
Florida	Vencore	2
Florida	Jackson National Life Insurance Co. And National Planning Holdings, Inc.	10
Florida	Fluor Federal Solutions LLC	145
Florida	Luke Brothers, Inc.	55
Florida	Transdev On Demand, Inc.	39
Florida	PHH Corporation	1
Florida	Orlando Dinner Entertainment, Inc.	206
Florida	Crothall Healthcare, Inc.	183
Florida	The Rehabilitation Center at Hollywood Hill	245
Florida	PHH Mortgage Corporation	43
Florida	Vencore	312
Florida	Transitions Optical, Inc.	18
Florida	Crothall Healthcare, Inc.	82
Florida	Sitel Operating Corporation	178
Florida	ValueOptions Federal Services, Inc.	115
Florida	Professional Surveys of Pinellas, Inc.	182
Florida	Hawks Cay Resort	260
Florida	The Ritz-Carlton South Beach	281
Florida	Pre-Cast Specialties, LLC	252
Florida	Vencore	44
Florida	The Miami Medical Center	180
Florida	Emeril's Tchoup Chop, LLC	66
Florida	Arriva Medical LLC	142
Florida	American Medical Supplies, Inc.	40
Florida	Mosaic Fertilizer, LLC	430
Florida	Saddle Creek Logistic Services, Inc.	47
Florida	Assurant Valuations	62
Florida	Jackson National Life Insurance Co.	1
Florida	St. Johns River Power Plant	89
Florida	Zenith Education Group	41
Florida	Zenith Education Group	41
Florida	Zenith Education Group	212
Florida	Mundy Maintenance and Services, LLC	54
Florida	Vencore	4
Florida	Family Preservation Services of Florida	249
Florida	Davidson Hotel Company, LLC	3
Georgia	West Rock	66
Georgia	DAL Global Services	52

Georgia	Remington Outdoor Company	23
Georgia	CAN Capital, Inc.	136
Georgia	Bin Tech Partners	108
Georgia	South State Bank	91
Georgia	Whole Foods Market	70
Georgia	Whole Foods Market	70
Georgia	Kenco	71
Georgia	Windstream Communications	55
Georgia	Exel	280
Georgia	Macy's	81
Georgia	Walmart	68
Georgia	Burris Logistics	167
Georgia	Newell Brands	258
Georgia	Siemens Healthineers	70
Georgia	Macy's "Customer Fulfilment Center"	133
Georgia	Perdue Foods	60
Georgia	Walmart	68
Georgia	Whole Foods Market	149
Georgia	bebe	8
Georgia	bebe	11
Georgia	bebe	13
Georgia	bebe	19
Georgia	bebe	12
Georgia	Suniva	131
Georgia	hbgregg	58
Georgia	PFG Customized Distribution	170
Georgia	ZEP Inc	70
Georgia	ZEP Inc	88
Georgia	Bechtel Infrastructure and Power Corporation	73
Georgia	Walmart	73
Georgia	Millwood, Inc.	97
Georgia	Popeyes	81
Georgia	Dollar Express	8
Georgia	Dollar Express	5
Georgia	Dollar Express	7
Georgia	Dollar Express	8
Georgia	Aramark	97
Georgia	Dollar Express	11
Georgia	Dollar Express	8
Georgia	Dollar Express	9
Georgia	Dollar Express	7
Georgia	Dollar Express	5
Georgia	Dollar Express	12
Georgia	Dollar Express	11
Georgia	Dollar Express	9
Georgia	Dollar Express	12
Georgia	Dollar Express	11

Georgia	International Fragrance & Tech dba Agilex Fragn	85
Georgia	General Dynamics	112
Georgia	JC Penney	75
Georgia	Sodexo	372
Georgia	Kellogg: Atlanta Distribution Center	181
Georgia	CAN Capital, Inc.	55
Georgia	Source Medical	18
Georgia	Coca-Cola	59
Georgia	Coca-Cola	28
Georgia	Coca-Cola	334
Georgia	DS Services	46
Georgia	B & B Bachrach	7
Georgia	B & B Bachrach	5
Georgia	Golden State Foods	94
Georgia	Dollar Express	11
Georgia	YP LLC	50
Georgia	Ricoh Logistics Corporation	50
Georgia	Husqvarna Group	113
Georgia	Menzies Aviation	298
Georgia	West Rock	71
Georgia	Sodexo	63
Georgia	Amrican Trnsitionl Hspitals, LLC dba Select Spec.	116
Georgia	Crawford & Company	13
Georgia	HAECO	164
Georgia	ABM	1179
Georgia	West Rock	57
Georgia	Bombardier Aircraft Services	89
Georgia	Kmart	90
Georgia	Invista	52
Georgia	Athena Health	61
Georgia	MasTec	53
Georgia	Walmart	69
Georgia	Coca-Cola	46
Georgia	Coca-Cola	5
Georgia	Coca-Cola	128
Georgia	Popeyes	30
Georgia	Zenith Education Group	46
Georgia	Greenway	24
Georgia	Greenway	96
Georgia	Cahaba	27
Georgia	Aptim	175
Georgia	TIYA	264
Georgia	Corix	53
Georgia	Denim North America, LLC	125
Georgia	Amports	12
Georgia	Conifer Health Solutions	158
Hawaii	Aqua Aston Hospitality	52

Hawaii	Mauna Lani Resort	501
Idaho	Dollar Express	6
Idaho	Marvell Semiconductor	23
Idaho	Total System Services (TSYS)	64
Idaho	Filson	45
Idaho	Transdev	102
Idaho	Safe Haven Health Care	117
Idaho	Clearwater Research	101
Illinois	Yang Ming (America) Corp.	47
Illinois	Sycamore Healthcare LLC	87
Illinois	Recycled Paper Greetings	64
Illinois	United Airlines, Inc.	300
Illinois	Sears Holdings Management Corporation	120
Illinois	U.S. Smokeless Tobacco Co.	246
Illinois	State Farm Corporate South	78
Illinois	Auto Releasing, Inc.	68
Illinois	Pierce Packaging Company	46
Illinois	Tri-Dim Filter Corp. at FCA US, LLC (Fiat Chrysler)	27
Illinois	First Student	75
Illinois	MAC One Midway, LLC	336
Illinois	Meijer	131
Illinois	Meijer	168
Illinois	Savers	57
Illinois	Savers	45
Illinois	Savers	56
Illinois	Savers	54
Illinois	Strack & Van Til	89
Illinois	Ultra Foods	107
Illinois	HSBC Bank	150
Illinois	Maines Paper & Food Service, Inc.	110
Illinois	Savers	66
Illinois	Ultra Foods	76
Illinois	Ultra Foods	98
Illinois	Dura Automotive Systems	171
Illinois	Aramark Educational Services at Indian Prairie CUSD #204	159
Illinois	Dedicated Logistics, Inc.	121
Illinois	Jacobson Warehouse Co., Inc.	162
Illinois	Radial, Inc.	132
Illinois	Stant USA Corporation	69
Illinois	Food Service Professionals	134
Illinois	Red Bull North America Inc	32
Illinois	Ultra Foods	138
Illinois	Ultra Foods	92
Illinois	Ultra Foods	123
Illinois	Ultra Foods	151
Illinois	Ultra Foods	86
Illinois	United Rentals	45

Illinois	Ultra Foods	79
Illinois	KeyLime Cove Indoor Waterpark	296
Illinois	Ultra Foods	83
Illinois	GE Lighting Mattoon Lamp Plant	135
Illinois	APL Logistics Warehouse Management Services Inc.	114
Illinois	Kmart	96
Illinois	Lutherbrook Child & Adolescent Center	84
Illinois	JC Penney Centerpointe Mall	87
Illinois	Kellogg Chicago Distribution Center	258
Illinois	Butterball	667
Illinois	JCPenney	76
Illinois	Fisher & Ludlow, Inc. dba Nucor Grating	60
Illinois	Central Grocers, Inc.	549
Illinois	Savers	58
Illinois	Savers	
Illinois	Philips	201
Illinois	Sam's Club	158
Illinois	Sears	108
Illinois	Aclara SGS LLC	79
Illinois	Pace Industries, Inc.	120
Illinois	Pacific Coast Feather Company	29
Illinois	PPG Industries, Inc.	55
Illinois	Sears	116
Illinois	Newell Brands, Inc.	134
Illinois	Standard Refrigeration LLC	102
Illinois	Ancor Rigid Plastics USA, LLC	110
Illinois	Ultra Foods	92
Illinois	Aramark	117
Illinois	CORPAK Medsystems, Inc.	81
Illinois	Westmoreland Nursing Center	84
Illinois	Kane Warehousing, Inc.	178
Illinois	Medtronic	185
Illinois	Hard Rock Hotel Chicago	184
Illinois	Aptim Services, LLC at Clinton Power Station	46
Illinois	Comcast	211
Illinois	Aptim Services, LLC at Dresden Nuclear Generating Station	63
Illinois	Aptim Services, LLC at LaSalle County Nuclear Generating Station	87
Illinois	Aptim Services, LLC at Byron Nuclear Generating Station	65
Illinois	Aptim Services, LLC at Quad Cities Nuclear Generating Station	150
Illinois	Jet Aviation St. Louis, Inc.	347
Illinois	Aptim Services, LLC at Braidwood Nuclear Generating Plant	63
Illinois	Patterson Office Supplies, Inc.	83
Illinois	Conifer Revenue Cycle Solutions	34
Illinois	Quality Therapy & Consultation	139
Illinois	Direct Energy	98

Illinois	Capital One	452
Illinois	Land of Nod	25
Illinois	Neovia Logistics	109
Illinois	Pharmore Drugs, LLC	232
Illinois	Molina Healthcare, Inc.	31
Illinois	Fabick Machinery Company	29
Illinois	Aspen Foods	199
Illinois	Lord & Taylor	119
Illinois	Maurice Sporting Goods	104
Illinois	New Media News, LLC	40
Illinois	Sodexo, Inc. at Allstate	73
Illinois	Wabtec Corporation	45
Illinois	Kmart	33
Illinois	Martin's IGA	275
Illinois	Wagner Systems, Inc.	27
Illinois	Meda Pharmaceuticals	80
Illinois	Honeywell Metropolis Works	170
Illinois	Elite Staffing at Menasha Packaging Company	125
Illinois	MorphoTrust USA, LLC	74
Indiana	Pendaform/Fabriform	75
Indiana	Gannett Publishing Services	48
Indiana	Briarwood Health and Rehabilitation	87
Indiana	Harman International Industries	102
Indiana	CB&I Services	149
Indiana	Saint Joseph's College	384
Indiana	MDWise	80
Indiana	Corizon	699
Indiana	Strack & Van Til	81
Indiana	Schneider Electric	70
Indiana	Saran	110
Indiana	Gordmans, Inc.	139
Indiana	Pretium Packaging	55
Indiana	St. Vincent Frankfort Hospital	124
Indiana	Buckhorn Inc	86
Indiana	Dollar Express	38
Indiana	hhgregg	268
Indiana	Cooper-Standard Automative	161
Indiana	Ultra Foods	174
Indiana	Covance	101
Indiana	Haan Crafts	27
Indiana	Startek	207
Indiana	Marsh Supermarket	1535
Indiana	Carrier	632
Indiana	Mark Line Industries	73
Indiana	Continental Structural Plastics	164
Indiana	St. Vincent Health	111
Indiana	White's Residential and Family Services	68

Indiana	Cintas Corporation	69
Indiana	Kellogg Company	92
Indiana	Carter Fuel Systems	80
Indiana	Tokusen USA Inc	62
Indiana	Ultra Foods	139
Indiana	ResCare	169
Indiana	Five Seasons Family Sports Club	84
Indiana	Deufol Sunman, Inc.	243
Indiana	AM General	435
Indiana	Bay Valley Foods LLC, Tree House Foods	
Indiana	Prompt Ambulance Services	140
Indiana	Kindred Hospital	86
Indiana	Del Monte Foods	107
Indiana	Vance & Hines Performance	70
Indiana	Harman International Industries	50
Indiana	Technicolor	95
Indiana	Ascensia Diabetes Care	113
Indiana	Carlisle Fluid Technologies	31
Indiana	Jeffboat	278
Indiana	Parker Hannifin Corporation	61
Indiana	Prysm Inc.	61
Indiana	Tridien Medical	69
Indiana	White Lodging	50
Indiana	Care Ambulance	82
Indiana	Janesville Acoustics	67
Iowa	Rockwell Collins	4
Iowa	Raining Rose	49
Iowa	Rockwell Collins	8
Iowa	Americold Logistics	43
Iowa	Rockwell Collins	8
Iowa	Maquoketa Web Printing	42
Iowa	General Dynamics Information Tech	220
Iowa	Rose Publishing	1
Iowa	Owner Revolution Inc.	207
Iowa	K-Mart	46
Iowa	Polaris	275
Iowa	SSP America, Ic.	57
Iowa	Premier Linen & Drycleaning	86
Iowa	Caterpillar Inc.	59
Iowa	Alorica	44
Iowa	K-Mart	49
Iowa	K-Mart	50
Iowa	Convergys	152
Iowa	adidas Group	98
Iowa	New Link Genetics	39
Iowa	Westrock	80
Iowa	J.C. Penney Corporation, Inc.	52
Iowa	LeanCor Supply Chain Group	50

Iowa	Ferrara Candy Company	215
Iowa	AmeriHealth Caritas Iowa	400
Iowa	Sheraton - Iowa City	30
Iowa	Dupont	66
Iowa	ICON Ag & Turf	83
Iowa	CHS Inc.	53
Kansas	Aero-Mach Labs	10
Kansas	Alorica	50
Kansas	Alorica	300
Kansas	Amazon	139
Kansas	Catholic Charities	12
Kansas	City of Wichita	2
Kansas	Convergys	25
Kansas	DCCCA	20
Kansas	Eaton	120
Kansas	Excel industries, Inc	270
Kansas	General Motors, LLC	1053
Kansas	JC Penney	10
Kansas	JC Penney	30
Kansas	JC Penney	30
Kansas	Learjet	42
Kansas	Lee Aerospace	16
Kansas	Millard Lumber	35
Kansas	Philips Lighting	30
Kansas	Radio Shack	2
Kansas	Red Guard	25
Kansas	Scholfield Corporate	4
Kansas	Sodexo, Inc.	85
Kansas	Vanity	7
Kansas	Via Christi	50
Kansas	Via Christi Health	56
Kansas	Walser Automotive Group	12
Kansas	Sears Holding	57
Kansas	Sears Holding	13
Kansas	GVL Poly	45
Kansas	Central Credit Services LLC	86
Kansas	Conerstones of Care	60
Kansas	People's Inc.	31
Kansas	SKF USA Inc.	170
Kansas	Payless Shoe Source	170
Kansas	Digital Ally, Inc.	63
Kansas	CHS	78
Kentucky	ZOO PRINTING	88
Kentucky	Penske Vehicle Services	1
Kentucky	Nasty Gal Inc.	70
Kentucky	Conduent Incorporated	62
Kentucky	Sypris Technologies	
Kentucky	Dollar Express Louisville	19

Kentucky	Dollar Express-Covington	11
Kentucky	Somerset Glass Plant GE Lighting	63
Kentucky	Kelly Services	36
Kentucky	Ann Taylor Distribution Services	105
Kentucky	Benore Logistic Systems, Inc.	82
Kentucky	AmerisourceBergen Drug Corp.	76
Kentucky	GE Lexington Lamp Plant	127
Kentucky	Itron Inc.	309
Kentucky	Charter Communications	56
Kentucky	LEDVANCE LLC-Winchester	54
Kentucky	Bimbo Bakeries USA Inc	111
Kentucky	Engineered Plastic Components	68
Kentucky	Kmart 04232	73
Kentucky	Booth Energy	217
Kentucky	LATA-Sharp Remediation Services	x
Kentucky	Armstrong Coal Prep & Dock Facility	12
Kentucky	Equality Boot Surface Mine	61
Kentucky	Baptist Health Plan	34
Kentucky	Arriva Medical LLC	13
Kentucky	Scott Archery	88
Kentucky	Clarcor Air Filtration	119
Louisiana	Freeport McMoran Oil & Gas (GoM Operations)	17
Louisiana	Blue Cliff College	40
Louisiana	ABB, Inc.	59
Louisiana	LifeCare Specialty Hospital of North LA	167
Louisiana	Dollar Express #3324	14
Louisiana	Dollar Express #5489	9
Louisiana	Dollar Express #8237	10
Louisiana	Kellogg Distribution Ctr.	206
Louisiana	Rowan Companies	200
Louisiana	J.C. Penney	78
Louisiana	The Geo Group	200
Louisiana	ExpressJet Airlines	53
Louisiana	Aviation Exteriors Louisiana	44
Louisiana	CB&I	90
Louisiana	Albertson's #4220	76
Louisiana	Albertson's #4038	81
Louisiana	Mondi Bags LLC	69
Maine	BIW	50
Maine	Chaffee Transport	2
Maine	Chippewa	26
Maine	Dollar Express/Family Dollar	8
Maine	Dollar Express/Family Dollar	5
Maine	Dollar Express/Family Dollar	5
Maine	Dollar Express/Family Dollar	5
Maine	Family Dollar	8
Maine	Hananford	13

Maine	JC Penney	26
Maine	Le Garage	25
Maine	Mr. Mike's	8
Maine	Northern Girl	9
Maine	Payless	4
Maine	Payless Shoes	3
Maine	Payless Shoes	5
Maine	Pizza Hut	14
Maine	Profile Ford- Blueberry/Cranberry Ford	10
Maine	Rue 21	15
Maine	Rue 21	15
Maine	Rue 21	3
Maine	The Yard at the Mill	4
Maine	Windham Millwork	15
Maine	Bridge Restauarant	7
Maine	Verso Paper	150
Maine	Southern Kennebec Child Development	12
Maine	Bon-Ton	55
Maine	Asian Taste	26
Maine	Ace Hardware	26
Maine	Solo Bistro	15
Maine	Ravens Roost	4
Maine	Surgi-Care Inc.	1
Maine	Sitel	124
Maryland	Whole Foods Market	136
Maryland	Good Shepherd Services	230
Maryland	idX	66
Maryland	Cempra, Inc.	1
Maryland	HealthStream, Inc.	134
Maryland	HHGregg, Inc.	63
Maryland	Canam Steel Corportation	80
Maryland	Dollar Express	22
Maryland	Dollar Express	11
Maryland	Dollar Express	8
Maryland	Dollar Express	7
Maryland	Dollar Express	13
Maryland	Dollar Express	13
Maryland	Dollar Express	7
Maryland	Dollar Express	15
Maryland	Dollar Express	16
Maryland	Dollar Express	5
Maryland	Dollar Express	13
Maryland	First Transit, Inc.	77
Maryland	Kaydon Ring & Seal, Inc.	217
Maryland	Kellogg Company	76
Maryland	Inovalon	113
Maryland	Locke Insulators	107
Maryland	NMS Healthcare of Hagerstown	150

Maryland	Direct Energy	108
Maryland	Volvo Group North America	1
Maryland	First Potomac Realty Trust	22
Maryland	First Potomac Realty Trust	50
Maryland	OrderUp (a subsidiary of Groupon)	70
Maryland	Fibrwrap Construction Services, Inc.	31
Maryland	McArdle Printing Company	77
Maryland	APTIM Services, LLC	36
Maryland	Lutech Resources, Inc.	36
Maryland	Triumph Thermal Systems dba Triumph Electronics Control	96
Maryland	Charles River Laboratories, Inc.	57
Maryland	Lord & Taylor	141
Maryland	First Guaranty Mortgage Corporation	82
Maryland	The Bon-Ton Stores Inc.	47
Massachusetts	Harvard Management Company	57
Massachusetts	Beaver-Visitec International	116
Massachusetts	Simplivity	81
Massachusetts	University of Massachusetts Medical School	60
Massachusetts	The Robert Allen Group	
Massachusetts	Kellogg's	172
Massachusetts	Garber Bros., Inc	83
Massachusetts	Dollar Express	11
Massachusetts	Dollar Express	9
Massachusetts	Dollar Express	15
Massachusetts	Dollar Express	9
Massachusetts	Dollar Express	21
Massachusetts	Dollar Express	10
Massachusetts	Dollar Express	8
Massachusetts	Dollar Express	5
Massachusetts	Dollar Express	6
Massachusetts	Dollar Express	9
Massachusetts	Dollar Express	10
Massachusetts	Dollar Express	6
Massachusetts	Dollar Express	7
Massachusetts	Dollar Express	28
Massachusetts	Dollar Express	6
Massachusetts	Dollar Express	16
Massachusetts	Dollar Express	8
Massachusetts	Spectra	
Massachusetts	Sodexo	
Massachusetts	Dollar Express	27
Massachusetts	Roche	74
Massachusetts	OnProcess Technology	80
Massachusetts	OnCore Manufacturing dba Neo Tech	94
Massachusetts	Harrington Healthcare System	44
Massachusetts	Stop & Shop Store #2410	78
Massachusetts	adidas	72
Massachusetts	Yaskawa Solectria Solar	54

Massachusetts	Madico Inc	71
Massachusetts	Ciurahealt Hospital North Shore	97
Massachusetts	Bio-Rad Laboratories	92
Massachusetts	Curahealth Boston	109
Massachusetts	Country Curtains	119
Massachusetts	General Dynamics	32
Michigan	Delta Industrial Valves, Inc.	56
Michigan	Android	10
Michigan	Yanfeng	137
Michigan	Inovalon	118
Michigan	Alamo Drafthouse cinema	109
Michigan	IST	114
Michigan	Penske	165
Michigan	MC Sports	61
Michigan	Family Christian Stores, LLC	170
Michigan	ADP - Ann Arbor	16
Michigan	Yanfeng	27
Michigan	GM	1171
Michigan	Miners Inc. d/b/a Super One Foods	75
Michigan	Inteva Products, LLC	193
Michigan	AT&T	53
Michigan	Civil & Environmental Consultants Inc.	8
Michigan	SAF-Holland, Inc.	97
Michigan	SAF-Holland - Muskegon	125
Michigan	Suniva	59
Michigan	RevSpring	52
Michigan	A123 Systems LLC	130
Michigan	Sodexo	52
Michigan	CEVA	188
Michigan	Dollar Express, Store #4716	6
Michigan	Dollar Express, Store #8591	14
Michigan	Dollar Express, Store #8595	9
Michigan	Dollar Express, Store #5412	11
Michigan	Dollar Express, Store #2137	6
Michigan	Dollar Express, Store #7100	7
Michigan	Dollar Express, Store #4770	5
Michigan	Dollar Express, Store #1265	8
Michigan	Dollar Express, Store #8998	5
Michigan	Dollar Express, Store #6346	7
Michigan	Dollar Express, Store #8993	4
Michigan	Dollar Express, Store #6161	10
Michigan	Dollar Express, Store #10126	7
Michigan	Dollar Express Store, #5959	9
Michigan	Dollar Express, Stores #1521, 5574, 5636, 6301, 6409	44
Michigan	Dollar Express, Stores #4964,, 5306	11
Michigan	Dollar Express, Store #78625	6
Michigan	Dollar Express, Store #4941	12

Michigan	Dollar Express, Store #8361	5
Michigan	North Lake Correctional Facility (GEO Group, Inc.)	107
Michigan	Moog	40
Michigan	Woodward Academy (Human Resource Experts)	65
Michigan	Gestamp NA, Lapeer	84
Michigan	Sun Pharmaceutical Industries, Inc.	25
Michigan	Durham School Services	118
Michigan	Huntington Bancshares, Inc. (Huntington Bank)	129
Michigan	UP Health System	95
Michigan	Comcast	72
Michigan	Kellogg Distribution Center	211
Michigan	Durham School Services	61
Michigan	B & B Bacharach, LLC	5
Michigan	Conner Assembly Plant	87
Michigan	Kindred Hospital-Detroit	145
Michigan	dex yp	108
Michigan	Adient USA (aka) Recaro	129
Michigan	Molina Medical	120
Michigan	Great Lakes Wine & Spirits	101
Michigan	Dairy Fresh Foods, Inc.	160
Michigan	Genpact, LLC	104
Michigan	Arvato Digital Services, LLC	72
Michigan	Peoples Bank - National Mortgage Business Division	62
Michigan	Thrift Books Global LLC	51
Michigan	Dematic Corp.	204
Michigan	Automotive Component Carrier	60
Michigan	Home Rehabilitation Services of Michigan, LLC	113
Michigan	Kmart #04711	127
Michigan	Southwest Solutions	122
Michigan	Zenith Education Group	70
Michigan	YANFENG	345
Michigan	YANFENG	10
Michigan	Datapak Services Corp.	61
Minnesota	Diversified	0
Minnesota	Lifetouch Inc	n/a
Minnesota	Cargill	7
Minnesota	The Family Partnership	n/a
Minnesota	Forterra Shakopee	19
Minnesota	MNStar	28
Minnesota	Quad/Graphics	50
Minnesota	United Technologies	72
Minnesota	Emerson Process Management	30
Minnesota	Kellogg Distribution	28
Minnesota	Barnes & Noble-Nicollet Mall	n/a
Minnesota	Mayo Clinic Food Services	n/a
Minnesota	Rock On	n/a

Minnesota	TCF Branches	n/a
Minnesota	Catholic Charities	95
Minnesota	Federal Premium Ammunition	132
Minnesota	Gander Mountain	
Minnesota	Honeywell	162
Minnesota	Intel	21
Minnesota	JCPenney	
Minnesota	Mattamy Homes	60
Minnesota	Minneapolis Public Schools	
Minnesota	Vanity Stores	130
Minnesota	Anoka-Hennepin School District	235
Minnesota	Compass Airlines	
Minnesota	Elim Care Watertown	83
Minnesota	MyPillow	140
Minnesota	Pillsbury United	8
Minnesota	Streater	71
Minnesota	Stride Academy	120
Minnesota	CINTAS	232
Minnesota	Guaranty Bank	50
Minnesota	Jarden	85
Minnesota	Medstat Systems	102
Minnesota	Nelson Global Products	125
Minnesota	BIC Graphic	1076
Minnesota	Crosswinds Arts and Science School	30
Minnesota	DiTech	125
Minnesota	Mayo Hospital - Albert Lea	
Minnesota	North Star Aerospace	38
Minnesota	Woodstream Corp	132
Minnesota	Mesabi Metallics	26
Minnesota	Ten K Solar 2017	200
Minnesota	Best Buy	49
Minnesota	Cooper's Super Value St. Paul	50
Minnesota	KBJR-IBEW	6
Minnesota	Northcott Hospitality	45
Minnesota	Sears Home Services	45
Minnesota	Synchrony Financial	93
Minnesota	WYNIT	50
Minnesota	ABM Aviation, Inc.	623
Minnesota	Baja Sol	40
Minnesota	Best Buy Blaine, Inver Grove Heights	
Minnesota	Walmart Blue Earth	79
Minnesota	ADM	5
Minnesota	Convergys	64
Minnesota	EnteroMedics	25
Minnesota	Federal Carteridge	190
Minnesota	Pilgrim's Pride	200
Minnesota	Pine River Capital Management	20
Minnesota	Plymouth Foam	15
Minnesota	Quad Graphics Waseca	336
Minnesota	ST Specialty Foods	90
Minnesota	UPM Blandin	150
Minnesota	Ascena Retail	25

Minnesota	Capital One	139
Minnesota	ECMC Group	41
Minnesota	Nelson Global 2nd	25
Minnesota	VyAire	75
Mississippi	Nito Products	24
Mississippi	DSV Solutions, LLC	111
Mississippi	Louisiana Heart Hospital and Clinics	25
Mississippi	Bimbo Bakeries	25
Mississippi	Armstrong World Industries	30
Mississippi	University of Mississippi Medical Center	225
Mississippi	University of Mississippi Medical Center	25
Mississippi	Syncom Space Services	40
Mississippi	Nortek Distribution Services	108
Mississippi	PAW Applied Technologies, LLC	165
Mississippi	JC Penney	100
Mississippi	Certus Laboratories, LLC	6
Mississippi	Dollar Express, LLC	9
Mississippi	Payless ShoeSource Distribution, Inc.	40
Mississippi	Rue21 Stores	65
Mississippi	Jones Co. Junior College	2
Mississippi	Mississippi Forestry Commission	75
Mississippi	Fargo Assembly Company	95
Mississippi	Rush Health Systems	100
Mississippi	VF Factory Outlet	20
Mississippi	Mississippi Power Co	230
Mississippi	Shulz Xtruded Products	9
Mississippi	Lamar County Schools	45
Mississippi	North American Coal Corporation	75
Mississippi	Armstrong Flooring	93
Mississippi	Entergy Services, Inc	115
Mississippi	DHL Supply Chain	131
Mississippi	VT Halter Marine	25
Mississippi	Quality Steel Corporation	5
Mississippi	Innocore Foam Technology	60
Mississippi	Baptist Memorial Hospital	10
Missouri	Reckitt Benckiser	130
Missouri	Steelville Community Services, Inc.	
Missouri	SunEdison, Inc. ("SunEdison")	7
Missouri	Convergys	175
Missouri	Universal Printing Company	102
Missouri	Travelport	124
Missouri	Sanofi	72
Missouri	XPOLogistics	204
Missouri	SunEdison	10
Missouri	United Services for Children	100
Missouri	SunEdison	7
Missouri	SunEdison	2
Missouri	SunEdison	8
Missouri	Kellogg's	190
Missouri	Kellogg's	185
Missouri	B/E Aerospace	80
Missouri	SunEdison, Inc.	6

Missouri	Grisham Farm Products, Inc	55
Missouri	Grisham Farm Transportation, LLC	95
Missouri	Neuterra dba Fulton Medical Center	158
Missouri	Lozier Corporation	92
Missouri	Diodes Fabtech, Inc.	167
Missouri	Frontier Communications Corporation	141
Missouri	Positronic Industries	97
Missouri	TD Ameritrade Holding Corporation	232
Missouri	Zhongding Sealing Parts, Inc.	119
Missouri	Amcort Rigid Plastics USA LLC	71
Missouri	Kmart	62
Missouri	Kindred Hospitals East, LLC dba Kindred Hospital	115
Missouri	Sedgwick LLP	75
Missouri	HM Dunn AeroSystems, Incorporated	53
Missouri	Knappco, Inc.	58
Missouri	AT&T Communications, Inc.	87
Missouri	Talbot (Leggett & Platt, Inc.)	130
Montana	XPOLogistics	
Montana	Rockwell Collins	0
Nebraska	City of Fairbury	6
Nebraska	Resource Real Estate Management	6
Nebraska	Gordmans, Inc.	450
Nebraska	Dollar Express	7
Nebraska	Cargill, Inc.	7
Nebraska	Dr. Leonard's Healthcare Corporation	170
Nebraska	Gordman's	131
Nebraska	American Red Cross	133
Nebraska	RHD	160
New Hampshire	Clarke Distributors	86
New Hampshire	White Mountain Distributors	40
New Hampshire	Sam's Club	129
New Jersey	PHH Mortgage Corporation	33
New Jersey	Impax Laboratories	207
New Jersey	Ophthotech Corporation	69
New Jersey	Macy's	117
New Jersey	General Mills, Inc. (Progresso Soup)	338
New Jersey	Gannett Satellite Information Network, LLC	125
New Jersey	Gannett Satellite Information Network, LLC	16
New Jersey	Community Access Unlimited, Inc.	98
New Jersey	PrintBuyer LLC dba Zoo Printing	65
New Jersey	Transdev Services	64
New Jersey	VALID USA	76
New Jersey	Crowne Architectural Systems, Inc.	200
New Jersey	Express Scripts	66
New Jersey	Intercapital Services North America LLC / NEX Group	0
New Jersey	Hub City Distributing Company	101

New Jersey	Warren Distributing Company	128
New Jersey	AXEON	115
New Jersey	Comcast	88
New Jersey	NRG Energy, Inc.	65
New Jersey	Walgreen Co	133
New Jersey	SGS	37
New Jersey	Altice	64
New Jersey	Quidsi	263
New Jersey	Community Education Centers	166
New Jersey	Ricoh USA, Inc	77
New Jersey	Pochet of America, Inc.	30
New Jersey	Gannett Satellite Information Network - Freehold	213
New Jersey	Dollar Express	5
New Jersey	Dollar Express	8
New Jersey	Dollar Express	7
New Jersey	Dollar Express	10
New Jersey	Dollar Express	9
New Jersey	Dollar Express	5
New Jersey	Dollar Express	9
New Jersey	Dollar Express	10
New Jersey	Dollar Express	6
New Jersey	Dollar Express	14
New Jersey	Dollar Express	13
New Jersey	Dollar Express	8
New Jersey	Dollar Express	9
New Jersey	Dollar Express	7
New Jersey	Dollar Express	11
New Jersey	The GEO Company	84
New Jersey	Retail Logistics, LLC	3
New Jersey	Gannett Satellite Information Network, LLC	88
New Jersey	Covance Laboratories	39
New Jersey	B&B Bachrach	8
New Jersey	Novartis Pharmaceuticals Corporation	204
New Jersey	Total Airport Services, LLC	34
New Jersey	Holiday Inn - Cherry Hill	82
New Jersey	The Medicines Company	52
New Jersey	Maserati North America, Inc.	32
New Jersey	Maserati North America22-3778463	32
New Jersey	Mount Laurel Center	323
New Jersey	Siemens PPAl, LLC (Newark Internation Airport O & M Contract)	63
New Jersey	Davlyn	115
New Jersey	Compass Group USA d/b/a FLIK Lifestyles	101
New Jersey	Kellogg's	316
New Jersey	The Manischewitz Company	169
New Jersey	Sears Holdings	126
New Jersey	Command Security Corporation	113

New Jersey	Bristol-Myers Squibb	58
New Jersey	Blue Apron	1270
New Jersey	Bergen Regional Medical Center	0
New Jersey	S.S. White Technologies	126
New Jersey	Maserati North America	2
New Jersey	RDSL Urban NY LLC	8
New Jersey	JHT Corporation (fka JPC Enterprises, Inc t/a Jersey Paper Plus)	111
New Jersey	Hard Rock Café	96
New Jersey	St. Joseph's Regional Medical Center:DSS Program	8
New Jersey	Shiel Holdings, LLC	538
New Jersey	Hospital Center Services Cooperative	81
New Jersey	Vitamin Shoppe Industries Inc.	139
New Jersey	Tessler & Weiss	150
New Jersey	CVS Health	12
New Jersey	Maserati North America	1
New Jersey	Eli Lilly	78
New Jersey	Aerogroup International, Inc.	141
New Jersey	ImClone Systems LLC	77
New Jersey	Bristol-Myers Squibb	61
New Jersey	Zenith Education Group	41
New Jersey	Luz Home	137
New Jersey	Axeon Specialty Products LLC	5
New Jersey	Giles & Ransome	67
New Jersey	Louis Vuitton USA Inc.	6
New Jersey	Fidelity Care Inc.	147
New Mexico	Fluor Federal Solutions LLC - Albuquerque Job Corps Center	170
New Mexico	Conduent	80
New Mexico	CoreCivic/Torrance County Detention Facility	204
New Mexico	Eclipse Aerospace, Inc.	76
New York	M&G DuraVent, Inc.	54
New York	Operations of Global Spectrum, L.P. d/b/a Spectra Venue Management ("Spectra") at Canalside	194
New York	DSV/Utí	47
New York	Paddle8, Inc.	10
New York	General Electric Company - Industrial Automation Systems Department	75
New York	Acsion, LLC d/b/a Reverie - Western Region	39
New York	Penske Vehicle Services	1
New York	Craftbar Restaurant	70
New York	Phoenix House Foundation, Inc. and Phoenix Houses of New York, Inc.	20
New York	Eastman Kodak Company	1
New York	Unisys Corporation (call center)	178
New York	Gourmet Guru (United Natural Foods)	77
New York	Eastman Kodak Company	3
New York	Sabra Dipping Company	22
New York	Cenveo	111

New York	NRG Energy, Inc. (Bohemia Office)	81
New York	NRG Energy, Inc.	50
New York	Kraft Heinz Foods company	380
New York	Vodafone Americas	51
New York	Will Foods, LLC	71
New York	Sodexo, Inc. (Houghton College)	38
New York	ComplexCare Solutions Medical Practice, PLLC	113
New York	Pfizer, Inc.	5
New York	A.I. Friedman, L.P.	27
New York	CVS Pharmacy, Inc.	99
New York	Savers (Thrift Store)	58
New York	Public Restaurant LP dba PUBLIC	55
New York	CLSA Americas, LLC	63
New York	Public Health Solutions (Early Intervention Service Coordination Program)	30
New York	Sodexo, Inc. (Stony Brook University)	391
New York	Genpak, LLC	55
New York	Bostwick Laboratories, Inc.	128
New York	JC Penny Corporation, Inc.	117
New York	Linden Care, LLC	29
New York	East End Bus Lines, Inc.	255
New York	JC Penny Corporation, Inc.	89
New York	The Dumont NYC	79
New York	PHH Mortgage Corporation	69
New York	Altice USA	87
New York	The Resarch Foundation for The State University Of New York Smart System Technology and Commercialization Center (STC)	30
New York	Durham School Services, L.P.	216
New York	Allenair Corporation	69
New York	bebe stores Inc. - New York City region	16
New York	KoI NY Downtown, LLC d/b/a Koi SoHo	85
New York	Eton Park Capital Management, L.P.	53
New York	Exclusive Group Travel	116
New York	Railex, LLC	137
New York	ACHIEVE NY (Country Valley Industries - CVI)	35
New York	Chartwells Dining Services c/o Elmira College	105
New York	PHH Mortgage Corporation	69
New York	Otsar Early Childhood Center	61
New York	Community Program Centers of Long Island, Inc	33
New York	NH Jolly Madison Towers Hotel	81
New York	Kellogg Snacks	25
New York	Kellogg Snacks	16
New York	Guardian News & Media, LLC	10
New York	First Student, Inc.	125
New York	Ralph Lauren Retail, Inc.	125

New York	Ralph Lauren Corporation	64
New York	Catholic Charities Neighborhood Services, Inc.	6
New York	Soho Studio Corp.	38
New York	The Fresh Market, Inc. - Long Island Region	47
New York	PHH Mortgage Corporation - Western Region	7
New York	Montauk Student Transport, LLC	116
New York	Elite Daily Inc.	47
New York	Hurley Ridge Market	60
New York	Eastman Kodak Company (Kodak Office) - Finger Lakes Region	1
New York	Morgans Hotel	57
New York	Big Kmart Store #03201	164
New York	Auburn Armature, Inc.	64
New York	Medicaid NCC Customer Service	86
New York	GTA Americas, LLC	2
New York	Gander Mountain Company	32
New York	Kellogg Snacks	5
New York	Kellogg Snacks	255
New York	Kellogg Snacks	11
New York	Kellogg Snacks	6
New York	Kellogg Snacks	5
New York	Cabana Midtown LLC - New York City Region	43
New York	IPRO Regional office - Capital Region / Logn Island Region / New York City Region	162
New York	Webster Hall Entertainment Corp. - New York City Region	267
New York	Kmart Store #03837 - Finger Lakes Region	62
New York	Rides Unlimited of New York, Inc. dba Rides Unlimited of Nassau/Suffolk	213
New York	Davis Vision	151
New York	B&H Foto and Electronics Corp. - New York City Region	57
New York	DAL Global Services (DGS)	28
New York	Sykes	71
New York	Sodexo Inc.	34
New York	Mill Neck Manor Early Childhood Center	34
New York	Walmart Store #2415	102
New York	Merchant Cash and Capital, LLC	74
New York	Prague LLC d/b/a Schiller's Liquor Bar	48
New York	PHH Mortgage Corporation	1
New York	Public Service Insurance Company	12
New York	Nationstar Mortgage LLC	179
New York	ViaTech Publishing Solutions, Inc.	51
New York	Chelsea Hospitality Partners LLC d/b/a Avenue	42
New York	Michael Cetta Inc. d/b/a Sparks Steak House	87
New York	Aircraft Service International, Inc. d/b/a ASIG	378
New York	IEH Auto Parts LLC d/b/a Auto Plus	38

New York	Gander Mountain Company	264
New York	Community Care Organization, Inc.	262
New York	Cardinal Health, Inc.	37
New York	Eastman Kodak Company	1
New York	Command Security Corporatiao (for Niagra Frontier Transportation Authority)	34
New York	Kmart Store #03943	70
New York	Kmart Store #07432	56
New York	Mid-State Raceway, Inc. d/b/a Vernon Downs Casino Hotel	345
New York	Catholic Charities Neighborhood Services, Inc.	2
New York	GTA Americas, LLC	1
New York	Visiting Nurse Service of New York Hospice and Palliative Care	36
New York	W.P. Carey Inc.	60
New York	PHH Mortgage Corporation	1
New York	GT Forge, Inc. d/b/a Gett	68
New York	Merchant Cash and Capital, LLC	43
New York	L&R Distributors - Brooklyn Warehouse	79
New York	L&R Distributors - Deer Park Warehouse	48
New York	Exel Inc., DBA DHL Supply chain	42
New York	Father Flanagan's Boys Home (aka Boys Town)	92
New York	Elmwood Country Club, Inc.	76
New York	Allied Health Services, Inc.	351
New York	Kmart Corporation	63
New York	Restaurant Associates	23
New York	Courtyard by Marriott LaGuardia Hotel	144
New York	Conduent Incorporated	129
New York	SoundCloud Inc.	52
New York	CEVA Logistics	42
New York	Inter-Lakes Health	232
New York	Lighthouse Guild	46
New York	Conduent Incorporated	59
New York	Garnett National Shared Services	31
New York	Delft Blue LLC	83
New York	ADP, LLC	25
New York	Kmart Store #09542	46
New York	DAL Global Services	46
New York	Michaud Residential Health Care Facility, Inc.	113
New York	Zeluck, Inc.	49
New York	WestRock	152
New York	LMEG Wireless LLC	151
New York	DAL Global Services	49
New York	Command Security Corporation	46
New York	Heritage Helath and Housing, Inc.	7
New York	Hudson Valley Snacks and Soda, LLC	38
New York	MSO of Kings County, LLC (Physicains' Practices and Wound Care Center)	25

New York	Lion Re:Sources, Inc.	154
New York	River Club of New York, Inc.	60
New York	TPS Parking Management, LLC, dba The Parking Spot	71
New York	Aptim Services, LLC	167
New York	Jay Strongwater	29
New York	Eastman Kodac Company	32
New York	RDSL Urban NY LLC dba Open Loop	127
New York	GT Forge, Inc. d/b/a Gett	1
New York	New York Air Brake LLC (NYAB)	38
New York	TLC Health Network Inc.	38
New York	B&H Foto and Electronics Corp.	245
New York	Eastman Kodak Company	1
New York	Lutech Resources, LLC	195
New York	TG1F Restaurant	33
New York	Arroway Chevrolet, Inc.	80
New York	McCarthy Tire Service Company of New York, Inc.	33
New York	Cascades Containerboard Packaging	148
New York	Technical Career Institute	211
New York	2171 West Side Supermarket, Ltd.	69
New York	Opinion Access Corp.	460
New York	Knickerbocker Partition Corp.	58
New York	Sodexo, Inc.	57
New York	Eastman Kodak Company	1
New York	DynaServ Industries, Inc.	114
New York	Greenwich Associates	149
New York	FedEx Corporate Services Inc	61
New York	Contemporary Guidance Services, Inc.	53
New York	Xerox Corporation	115
New York	D.F. Stauffer Biscuit Co.	51
New York	Eastman Kodak Company	1
New York	Sykes Enterprises, Inc.	46
New York	Binder & Binder	90
New York	Binder & Binder	100
New York	Restaurant Associates (@Barclays)	41
New York	MD Electronics Corporation	87
New York	Sterling National Bank and Astoria Bank	230
New York	Chandler Hotel LLC	60
New York	PHH Mortgage Corporation	2
New York	Noho Star	54
New York	Lindy's Restaurant	35
New York	ABM Aviation, Inc.	560
New York	Temple Bar	13
New York	Centerplate at Saks Fifth Avenue	57
New York	Shiel Holdings, LLC	239
New York	Global Brands Group	49
New York	Main Street Hub	108
New York	Heritage Helath and Housing, Inc.	2

New York	Warner Music Inc.	2
New York	Orange Brands Management and 7th & Barrow LLC	81
New York	LaborTemps, Inc.	48
New York	Genesee Valley Group Health Association dba Lifetime Health Medical Group	90
New York	Concentrix Corporation	192
New York	Genesee Valley Group Health Association dba Lifetime Health Medical Group	46
New York	CVS Pharmacy, Inc.	27
New York	Oak-Mitsui, Inc.	20
New York	Bath & Body Works	56
New York	Eastman Kodak Company	2
New York	Public Service Insurance Company, in Rehabilitation	34
New York	CareConnect Insurance Company, Inc.	28
New York	North Shore-LIJ Health Plane Inc	107
New York	GE MDS, LLC	89
New York	Eastman Kodak Company	4
New York	Greatbatch, Ltd.	59
New York	Xerox Corporation	115
New York	Pfizer, Inc.	24
New York	KBFK 52 LLC dba Bar Americain	96
New York	AVX Corporation	2
New York	White Fleischner & Fino, LLP	59
New York	100 Sardines Management LLC	55
New York	New Media News, LLC	74
New York	Apogee Retail NY LLC dba Unique	58
New York	Casabella Holdings LLC	43
New York	Tops Markets, LLC	83
New York	Ran USA LLC dba Giovanni rana Pastificio & Cucina	98
New York	Shake-N-Go Fashion Inc	92
New York	Lanco Corporation	130
New York	Restaurant Associates	37
New York	Capital One Financial	26
New York	API Technologies Corp.	61
New York	AVX Corporation	1
New York	Terrafina, LLC	109
New York	Baumann Bus Company	134
New York	Pfizer, Inc.	5
New York	Luxfer Magtech Inc.	60
New York	Mettler-Toledo, LLC Hi-Speed division	69
New York	Baumann Bus Company	98
New York	Leake & Watts Services, Inc.	34
New York	Morgan Stanley & Co LLC	29
New York	Public Service Insurance Company	10
New York	Amesbury Truth Inc.	142
New York	LSC Communications US, LLC	31

New York	Innside New york NoMad	46
New York	Alstom Signaling, Inc.	86
New York	Eastman Kodak Company	2
New York	Hutchin Hill Capital, LP & Hutchin Hill Portfolio Management, LLC	121
New York	Middletown Community Health Care, Inc.	124
New York	Sanmina Corporation	161
New York	Mashable Inc.	49
New York	Pfizer	3
New York	Warner Music Inc.	21
New York	New York LaGuardia Airport Mariott	140
New York	NIKE, Inc.	357
North Carolina	Conduent Incorporated (at XEROX Commercial Solutions, LLC)	143
North Carolina	Penske Vehicle Services	1
North Carolina	Convergys Corporation	169
North Carolina	Lowe's Companies, Inc.	431
North Carolina	Lowe's Companies, Inc.	75
North Carolina	Cempra Pharmaceuticals	55
North Carolina	North State Aviation	345
North Carolina	Arrow International Incorporated (Teleflex Inc.)	15
North Carolina	Duralee, Ltd.	82
North Carolina	Dollar Express	138
North Carolina	Parkdale Mills (Plant 44)	97
North Carolina	Ralph Lauren Corporation	107
North Carolina	Celadon Trucking Services, Inc.	127
North Carolina	CGI Federal Inc.	100
North Carolina	Wake Forest University Baptist Medical Center and Wake Forest University Health Sciences	755
North Carolina	Ball Metal Beverage Packaging	142
North Carolina	TMD WEK South LLC	96
North Carolina	NexxLinx Incorporated, Inc.	280
North Carolina	First Transit	89
North Carolina	Alamac Investors, LLC d/b/a Alamac American Knits	154
North Carolina	Olympic Steel	46
North Carolina	Kellogg Company	233
North Carolina	Kellogg Company	250
North Carolina	Caterpillar Inc.	85
North Carolina	Care Services, LLC	47
North	Sherwin-Williams	111

Carolina		
North Carolina	Sherwin-Williams	84
North Carolina	TeleTech Healthcare Solutions ("TeleTech")	171
North Carolina	Hollander Sleep Products ("Hollander")	60
North Carolina	DuraFiber Technologies	89
North Carolina	DuraFiber Technologies	373
North Carolina	Select Medical Corporation	76
North Carolina	Parker Hannifin Corporation	221
North Carolina	Flanders Solutions LLC	74
North Carolina	Fluor Enterprises, Inc ("Fluor")	90
North Carolina	General Foam Products Corp. ("GFP")	215
North Carolina	J.J. Haines & Company, LLC	82
North Carolina	Schneider Electric	64
North Carolina	Flowers Bakery	169
North Carolina	Alevo USA, Inc.	290
North Carolina	BlueScope Buildings North America, Inc.	76
North Carolina	International Textile Group Inc	208
North Carolina	Sapa Extruder, Inc	unknown
North Carolina	Consolidated Metco, Inc.	84
North Carolina	National Spinning Co. Inc.	152
North Carolina	Schenker, Inc.	69
North Carolina	Porter's Group	133
North Carolina	Merck & Co., Inc.	50
North Carolina	Krispy Kreme Doughnut Corporation	90
North Dakota	Vanity Inc	104
North Dakota	HERE north America LLC	173
Ohio	Yanfeng	185
Ohio	Impact Fulfillment Services	167
Ohio	Narrowband Repair Center	51
Ohio	STP Products Manufacturing company	58
Ohio	Penske	2
Ohio	Boehringer Ingelheim Pharmaceuticals	28
Ohio	DHL Supply chain	277
Ohio	Downtown Ford Lincoln	88
Ohio	DCB Financial Corp	58
Ohio	The Andersons, Inc.	954
Ohio	Pistons Automotive	52
Ohio	Toledo Molding and Die	30
Ohio	Toledo North Assembly Plant	3207

Ohio	Enginetics Corporation	28
Ohio	Global Flight Source Inc	2
Ohio	LGSTX Services Inc	37
Ohio	LGSTX Services Inc	296
Ohio	Cempra Pharmaceuticals	1
Ohio	Southern Theaters LLC	85
Ohio	Ohio Department of Developmental Disabilities (DODD)	214
Ohio	Caito Food Company	62
Ohio	3M Company	136
Ohio	Dollar Express	44
Ohio	Dollar Express	7
Ohio	Dollar Express	5
Ohio	Dollar Express	12
Ohio	Dollar Express	13
Ohio	Dollar Express	11
Ohio	Dollar Express	23
Ohio	Dollar Express	40
Ohio	Dollar Express	17
Ohio	Dollar Express	9
Ohio	Evant Inc	198
Ohio	General Electric (GE Lighting)	148
Ohio	ConForm Automotive	49
Ohio	CitiGroup	94
Ohio	McSwain	65
Ohio	Sodexo	383
Ohio	The PIC Group	71
Ohio	Hyundai Ideal Electric Company	16
Ohio	Robert Bosch Battery Systems LLC	88
Ohio	TradeGlobal	112
Ohio	JCPenney	117
Ohio	Kelloggs	248
Ohio	Navistar Inc.	81
Ohio	Quaker Manufacturing Corp.	115
Ohio	JLG Industries	110
Ohio	T and W Forge, LLC	37
Ohio	HealthSpan Partners	2
Ohio	Cox Media Group Ohio	128
Ohio	Formed Fiber Technologies	27
Ohio	Parker Hannifin Industrial Gas Filtration Generation Division	62
Ohio	The Andersons Inc. Mower Center, Retail Group	28
Ohio	Kmart Store 04179	73
Ohio	Kmart Store 03302	76
Ohio	DHL Supply Chain	85
Ohio	Kindred Hospital Central Ohio	111
Ohio	Maggiano's Little Italy	123
Ohio	MCM Electronics Inc	93
Ohio	New York Community Bancorp Inc.	210

Ohio	New York Community Bancorp Inc.	14
Ohio	dlhBOWLES	94
Ohio	Demag Cranes & Components Corp	86
Ohio	BWAY Corporation	55
Ohio	Data Cooling Technologies LLC	125
Ohio	Peoples Bank - National Mortgage Business Division	31
Ohio	Livingston Care Center	49
Ohio	JLG Industries Manufacturing Operations	157
Ohio	Faurecia Clean Mobility Toledo Customer Center	8
Ohio	Spartech LLC	57
Ohio	HealthSpan Partners	12
Ohio	FCA Transport LLC	83
Ohio	American Signature Inc.	13
Ohio	X-spine Systems Inc.	54
Ohio	TMS International LLC	99
Ohio	M and G Polymers USA LLC	unknown
Ohio	Sodexo, Inc.	30
Ohio	Zenith Education Group	31
Ohio	CGI Federal Inc.	64
Ohio	Quad/Graphics, Inc.	116
Ohio	Kmart Store	69
Ohio	Fram Group Operations LLC Autolite Spark Plug Plant	62
Ohio	New Avon, LLC	55
Ohio	Technical Consumer Products, Inc.	34
Oklahoma	Foundation Surgical Hospital Management, LL	53
Oklahoma	Herc Rentals	89
Oklahoma	Hudson Products Holdings aka Smithco	90
Oklahoma	Linde Engineering North America	30
Oklahoma	Remy Power Products	110
Oklahoma	St. John Health System	91
Oklahoma	KeHE Monterrey Provisions	52
Oklahoma	Chevron	30
Oklahoma	Clearwater Paper	108
Oklahoma	National Oilwell Varco	65
Oklahoma	Farmers Brothers Coffee	2
Oklahoma	Avis Budget Group	12
Oklahoma	Sable Permian	197
Oklahoma	Field Aerospace	42
Oklahoma	T.D. Williamson Corporate HQ	151
Oklahoma	Balco Manufacturing	25
Oklahoma	Sitel-Bartlesville	100
Oklahoma	Walmart Claims Office	115
Oregon	Cenveo	91
Oregon	Frontier Communications	57
Oregon	Convergys	143
Oregon	Riverbend Annex - PeaceHealth	186

Oregon	Portland Willamette	62
Oregon	Aramark	121
Oregon	Holiday Retirement	186
Oregon	SolarWorld	711
Oregon	Special Mobility Services Inc.	101
Oregon	SureID	200
Oregon	NORPAC FOODS	24
Oregon	NORPAC FOODS	199
Oregon	Microsoft Corporation	124
Oregon	Western Graphics & Data/Travel Tags Inc	82
Oregon	Asurion	53
Oregon	Nike	745
Oregon	Panasonic Eco Solutions Solar America, LLC	92
Oregon	SYKES	181
Oregon	NORPAC Foods Inc/Hermiston Foods	199
Oregon	Pacific Crest Transformers	110
Oregon	West Linn Paper Co	277
Oregon	jive	18
Oregon	Microsoft Corporation	64
Oregon	SureID, Inc - dba Fortior Solutions	25
Oregon	Zenith Education Group	29
Oregon	Symantec Corporation	66
Pennsylvania	Macy's	184
Pennsylvania	Macy's	83
Pennsylvania	Technicolor Home Entertainment Services	96
Pennsylvania	Akers National Roll/ Union Electric Steel	157
Pennsylvania	Metso Minerals	33
Pennsylvania	Metso Minerals	62
Pennsylvania	Andarko Petroleum Corporation	52
Pennsylvania	CEVA Logistics	29
Pennsylvania	PaperWorks	147
Pennsylvania	SBC Building Systems	98
Pennsylvania	CEVA Logistics	101
Pennsylvania	First Data Resources, LLC/ Remitco LLC	93
Pennsylvania	Sodexo, Inc., (Temple University (Johnson & Hardwick Halls)	454
Pennsylvania	Kelvion	72
Pennsylvania	Haband Company LLC	59
Pennsylvania	Giant Foods	158
Pennsylvania	INDSPEC Chemical Corporation	220
Pennsylvania	Express Scripts (ESI)	210
Pennsylvania	DME Company	61
Pennsylvania	Dollar Express #4376	10
Pennsylvania	Dollar Express	9
Pennsylvania	Dollar Express	10
Pennsylvania	Dollar Express	7
Pennsylvania	Dollar Express	10

Pennsylvania	Dollar Express	9
Pennsylvania	Dollar Express	16
Pennsylvania	Dollar Express	13
Pennsylvania	Dollar Express	5
Pennsylvania	Dollar Express	10
Pennsylvania	Dollar Express	7
Pennsylvania	Dollar Express	14
Pennsylvania	Dollar Express	12
Pennsylvania	Dollar Express	10
Pennsylvania	Dollar Express	10
Pennsylvania	Dollar Express	12
Pennsylvania	Dollar Express	16
Pennsylvania	Dollar Express	7
Pennsylvania	Dollar Express	7
Pennsylvania	Dollar Express	7
Pennsylvania	Unilife	73
Pennsylvania	Unilife	57
Pennsylvania	Conduent Incorporated	149
Pennsylvania	Harley Davidson Motor Company	118
Pennsylvania	DME Company	61
Pennsylvania	Schenker, Inc.	66
Pennsylvania	Education Management II, LLC (EDMC)	75
Pennsylvania	Bank of America	112
Pennsylvania	First Student	40
Pennsylvania	Sodexo	51
Pennsylvania	Blossom Philadelphia	179
Pennsylvania	Caterpillar	48
Pennsylvania	Hubbell Lighting, Inc.	114
Pennsylvania	Verizon Communications/XO Communications Services, LLC	53
Pennsylvania	IROKO Pharmaceuticals LLC	122
Pennsylvania	Mark Line Industries of Pennsylvania, LLC	44
Pennsylvania	JC Penney	118
Pennsylvania	Noble Energy Inc.	99
Pennsylvania	Kellogg Company	211
Pennsylvania	Kellogg Company	292
Pennsylvania	Air Products and Chemicals, Inc.	156
Pennsylvania	W & L Sales Company, Inc.	104
Pennsylvania	Aramark Correctional Services	127
Pennsylvania	Ascena Retail Group, Inc. and its subsidiaries Catherins Stores Corporation	191
Pennsylvania	Sam's Club #6558	126
Pennsylvania	John Middleton Company	78
Pennsylvania	Elliott Lewis Corporation (ELCO)	74
Pennsylvania	Graham Thermal Products, LLC	61
Pennsylvania	Silver Spring Country Club	
Pennsylvania	AECOM	108
Pennsylvania	Aptim Services, LLC	89

Pennsylvania	Aptim Services, LLC	108
Pennsylvania	Aptim Services, LLC	99
Pennsylvania	Sunoco LP	94
Pennsylvania	Excel Inc., dba DHL Supply Chain	223
Pennsylvania	Lutech Resources, LLC	4
Pennsylvania	Lutech Resources, LLC	27
Pennsylvania	Lutech Resources, LLC	29
Pennsylvania	Lutech Resources, LLC	26
Pennsylvania	Dura Bond Industries, Inc.	180
Pennsylvania	North Philadelphia Health System/Girard Medical Center	unknown
Pennsylvania	Huntsman P&A Americas LLC/Venator Materials Corporation	79
Pennsylvania	Branch Banking & Trust Company	82
Pennsylvania	CVS Pharmacy, Inc.	51
Pennsylvania	Akustica Inc.	54
Pennsylvania	Johnson & Johnson	297
Pennsylvania	Walmart	197
Pennsylvania	Metalor Technologies	121
Pennsylvania	Merch Sharp & Dohme Corp.	1800
Pennsylvania	Gateway Rehabilitation	20
Pennsylvania	Gateway Rehabilitation	29
Pennsylvania	Gateway Rehabilitation	23
Pennsylvania	Deluxe Building Systems, Inc.	154
Pennsylvania	Ohio Valley Bistro's Inc.	23
Pennsylvania	Excel Inc., dba DHL Supply Chain	116
Pennsylvania	Zenith Education Group	73
Pennsylvania	Wells Fargo	469
Pennsylvania	The Geo Group	51
Pennsylvania	GenOn Energy Services LLC	107
Pennsylvania	Ketchum Inc.	53
Pennsylvania	VisionQuest	78
Pennsylvania	D&W Fine Pack	180
Pennsylvania	Middletown Community Health Center	9
Pennsylvania	ESPA Associates, LLC	100
Pennsylvania	Aptim Specialty Services LLC	89
Rhode Island	Benny's	171
Rhode Island	Memorial Hospital of Rhode Island	477
South Carolina	Apex Tool Group	161
South Carolina	Coveris High Performance	100
South Carolina	Dayco	112
South Carolina	Dupont	106
South Carolina	Sodexo	525
South Carolina	Aramark	151
South Carolina	Staples	221
South Carolina	JCPenney	58
South Carolina	Resolute Forest Products	222
South Carolina	Providence Health	112
South Carolina	Faiveley	1

South Carolina	Duracell	345
South Carolina	Durafiber	240
South Carolina	PMC Corp	47
South Carolina	Fisher Barton	100
South Carolina	BH Media Group	63
South Carolina	Fluor Corporation	4003
South Carolina	SCANA	617
South Carolina	CBI Services, LLC	75
South Carolina	Westinghouse Electric	561
South Carolina	Westinghouse Electric	113
South Carolina	Kongsberg Automotive	97
South Carolina	Apex Tool Group	115
South Carolina	Faiveley Transport	6
South Carolina	Wells Fargo & Co.	120
South Carolina	Porter's Group	70
South Carolina	CB&I	250
South Carolina	Faiveley (Phase III)	6
South Carolina	Faiveley (Final Phase)	11
South Carolina	Cadinal Logistics Management	102
South Dakota	Bimbo Bakeries	58
South Dakota	Molded Fiber Glass Companies	408
Tennessee	LSC Communications US, LLC	44
Tennessee	DSV Solutions	83
Tennessee	American Medical Response of Tennessee	175
Tennessee	Convergys Corporation	134
Tennessee	BindTech Inc.	68
Tennessee	The PIC Group Inc.	79
Tennessee	Adient US LLC	181
Tennessee	Propak Logistics, Inc.	143
Tennessee	Signature Healthcare	215
Tennessee	Aquinas College	53
Tennessee	Porter-Leath	341
Tennessee	The Results Companies, LLC.	150
Tennessee	Service Management Systems	108
Tennessee	Leroy-Somer Americas	63
Tennessee	Bechtel	78
Tennessee	IAC Springfield, LLC	145
Tennessee	PVH Corp.	85
Tennessee	Convergys Corporation	160
Tennessee	Day & Zimmerman	140
Tennessee	Burner Systems International, Inc.	136
Tennessee	Angelica Textile Services, Inc.	87
Tennessee	Kellogg Company	172
Tennessee	IAC Dayton, LLC	160
Tennessee	Brock, LLC	507
Tennessee	Royal Manufacturing, LLC	75
Tennessee	Kmart #03143	59

Tennessee	Kellogg Rossville	117
Tennessee	J.C. Penney Corporation, Inc.	69
Tennessee	Gannett Satellite Information Network, LLC	88
Tennessee	Armstrong Flooring LLC	215
Tennessee	Resolute Forest Products	222
Tennessee	Duracell	91
Tennessee	General Motors, LLC	680
Tennessee	Ryder	361
Tennessee	M. Block and Sons	50
Tennessee	Conduent Commercial Sollutions, LLC	94
Tennessee	Global Personnel Services, Inc.	202
Tennessee	Luxottica Retail north America Inc.	208
Tennessee	Adient, plc	146
Tennessee	Kopper Glo Mining LLC	70
Tennessee	Aparium Hospitality Group	33
Tennessee	WestRock	76
Texas	Boeing Company	1
Texas	Maxim Integrated	107
Texas	Red River Army Depot-Texarkana	62
Texas	CSM Bakery Products	147
Texas	Transocean Offshore Deepwater Drilling	110
Texas	Aramark - Brownsville	19
Texas	Atwood Oceanics Management	60
Texas	Qualfon	58
Texas	AT&T	54
Texas	Mission Solar Energy	170
Texas	Maximus-Irving	56
Texas	Penske	2
Texas	Penske Vehicle Services	4
Texas	Endurance International Group	90
Texas	Freeport-McMoRan Oil & Gas LLC	36
Texas	GE Manufacturing Services	208
Texas	Aramark Corp	45
Texas	Anadarko Petroleum - Carrizo Speings	85
Texas	Chi St. Luke's Health - Grapevine	98
Texas	Chi St. Luke's Health - Woodlands	7
Texas	Chi St. Luke's Health - Conroe	26
Texas	Chi St. Luke's Health - The Woodlands	27
Texas	Chi St. Luke's health - Woodlands	29
Texas	Forex capital Markets LLC-FXCM Global Services	56
Texas	Teleperformance USA - Abilene2	274
Texas	Skyline Homette Corporation	105
Texas	Gulf Marine Fabricators - Aransas Pass	19
Texas	Pentair Thermal Management	51
Texas	Cempra Pharmaceuticals - Colleyville	1
Texas	Cempra Pharmaceuticals - Flower Mound	1

Texas	Cempra Pharmaceuticals - Houston	1
Texas	Cempra Pharmaceuticals-San Antonio	1
Texas	CoreCivic-Edna Detention Center	270
Texas	Whole Foods Market - Bolm Rd.	93
Texas	BCFS Health and Human Services- National Call Center	95
Texas	Freeport-McMoRan Oil & Gas	20
Texas	Noble Energy - CWEI	197
Texas	Mariott Hotel Services	240
Texas	bebe stores-Houston Galleria	0
Texas	bebe stores-Houston Premium Outlets	17
Texas	Radio Shack Corporation	150
Texas	Aramark-Southern Methodist University	159
Texas	bebe Stores - Baybrook Mall	8
Texas	bebe Stores - Willowbrook Mall	10
Texas	Camelot Education-Beechnut Academy	71
Texas	DynCorp Technical Services LLC- Ellington Field	156
Texas	General Dynamics IT-Waco	840
Texas	Dollar Express - #5276	5
Texas	Orange Lake Country Club, Inc. - North Richland Hills Call Center	60
Texas	Freeport-McMoRan Oil & Gas	24
Texas	Dollar Express - #578	5
Texas	Dollar Express #4608	8
Texas	Dollar Express #7347	8
Texas	Dollar Express #8701	8
Texas	Dollar Express #1818	13
Texas	Dollar Express - Corpus Christie	9
Texas	Dollar Express - Odessa	7
Texas	Dollar Express #1758	5
Texas	Dollar Express - #2333	7
Texas	Dollar Express - #4642	8
Texas	Dollar Express - #4847	7
Texas	Dollar Express Arlington	9
Texas	Dollar Express Balch Springs	7
Texas	Dollar Express Beaumont	6
Texas	Dollar Express Brownsville	7
Texas	Dollar Express Dallas	9
Texas	Dollar Express Eagle Pass	8
Texas	Dollar Express Lubbock	5
Texas	Dollar Express Pasadena	6
Texas	The Houston City Club	128
Texas	DaVita RX	7
Texas	Management & Training Corp - Bridgeport	41
Texas	Management & Training Corp - West TX Intermediate Facility	64
Texas	Triumph Southwest LP dba Kindred Hospital Town & Country	133
Texas	Boeing Company	1

Texas	CoreCivic-Bartlett State Jail	181
Texas	World Wide Technology, Inc.	156
Texas	Freeport-McMoRan Oil & Gas	25
Texas	Zachry Industrial, Inc-Phillips 66- Sweeny Refinery	204
Texas	Maximus-Austin	88
Texas	Capitol Wright Dist - Bastrop Facility	63
Texas	Capitol Wright Dist - New Braunfels Facility	79
Texas	Woodland heights Medical Center	6
Texas	Ingram Micro-Touchstone Wireless Repar and Logistics	140
Texas	Leggett & Platt-Dallas	59
Texas	LifeCare Hospitals of S. TX -N. Jackson	166
Texas	LifeCare Hospitals of S. TX - South M St.	39
Texas	Delek US Holdings, Inc. - Alon USA Energy, Inc.	92
Texas	Randalls - Houston Distribution Center	199
Texas	Randalls - Houston Division	134
Texas	Color Spot Nurseries	65
Texas	Aramark	407
Texas	Macy's	56
Texas	Rowan Companies	100
Texas	Kellogg Co.	201
Texas	Kellogg Co.	220
Texas	Boeing Company	2
Texas	East Texas Medical Center	60
Texas	Freeport-McMoran Oil & Gas	26
Texas	XTO Energy Inc.	67
Texas	Brock Services, LLC - TX Eastmen	226
Texas	GE Manufacturing Services - GEMS	19
Texas	Hyatt Corp. dba Trvsasaas Austin	114
Texas	Rowan Companies	50
Texas	Ignite Restaurant Group	87
Texas	Dollar Express - #4406	7
Texas	Corix Utility Services	49
Texas	Sears Holdings - #10257	69
Texas	Sears Holdings - #06197	8
Texas	Sears Holdings - #01197	96
Texas	Sears Holdings - #06889	8
Texas	Boeing Company	3
Texas	Freeport-McMoran Oil & Gas	25
Texas	CoreCivic-Bradshaw State	192
Texas	CoreCivic - Willacy State Jail	157
Texas	CoreCivic-Lindsay State Jail;	169
Texas	WestRock	145
Texas	Walter Investment Management Corp - Dietech Financial	437
Texas	Aramark	
Texas	Aramark Corp	

Texas	Convergys	86
Texas	Always Fresh, Inc.	9
Texas	Associated Wholesale Grocers, Inc.	199
Texas	BeautiControl, Inc.	77
Texas	BeautiControl, Inc.	64
Texas	Kindred Hospital	79
Texas	TeleTech	358
Texas	Xylem, Inc.	85
Texas	Albertsons #3571	61
Texas	Aramark Sports and Entertainment Services of TX, LLC	166
Texas	Aramark - Miller Theater	4
Texas	Aramark - Jones Hall	2
Texas	Aramark - Wortham Theater	3
Texas	Samson Lone Star Facility	60
Texas	Snap Kitchen - Triangle Ave.	42
Texas	Snap Kitchen - Bee Cave Rd.	23
Texas	Snap Kitchen - Fountain View	84
Texas	Snap Kitchen - Kirby Dr.	17
Texas	24-7 Intouch	200
Texas	Freeport-McMoRan Oil & Gas	5
Texas	Andeavor	15
Texas	Capital One-Beaumont	47
Texas	Rowan Companies	85
Texas	DSC Logistics Inc.	75
Texas	M2 Services - Ft Hood	101
Texas	Cheddar's Scratch Kitchen	69
Texas	Sunoco LP - Stripes LLC	110
Texas	Color Spot Nurseries	142
Texas	Superior Foods	118
Texas	Oracle America, Inc.	108
Texas	Novitex Enterprise Solutions, Inc.	86
Texas	Freeport-McMoRan Oil & gas	1
Texas	Palestine Regional Medical Center	38
Texas	Palestin Regional Medical	13
Texas	AT&T	278
Texas	Fluor Enterprises	274
Texas	Harman International	25
Texas	Boeing Company	3
Texas	CB&I, Inc.	455

Texas	M&G Resins USA LLC dba M&G Chemicals	100
Texas	Convergys	406
Texas	NRG Energy	84
Texas	Associated Air Center	169
Texas	Freeport-McMoRan Oil & Gas	1
Texas	L&W Group	119
Texas	Atwood Oceanics Management	79
Texas	National Lloyds-American Summit-NLASCO Services	78
Texas	Harman International	39
Texas	brandFX, LLC	60
Texas	Aramark	56
Texas	First Data	406
Texas	Cornbread Ventures, LP - Ztejas	24
Texas	PharMerica Arlington	2
Texas	Clearwater Research	2
Texas	PharmMerica Arlington Central Pharmacy	20
Texas	PharMerica Dallas	10
Texas	PharMerica Dallas	10
Texas	Overwatch Systems dba Textron Systems Advanced Information Solutions	46
Texas	Walmart #6589	67
Texas	Dayton Superior, Inc	90
Texas	East Houston Regional Medical Center	479
Texas	Capital One-Beaumont	768
Texas	Aptim Maintenance, LLC	103
Texas	CGI Federal Inc.	169
Texas	Luminant Generation Co. LLC	192
Texas	Luminant Generation	135
Texas	Restoration Hardware, Inc.	54
Texas	Luminant Generation	255
Texas	Harman International	6
Texas	Southstar LLC - Kroger Facility	690
Texas	Eaton Crouse-Hinds Division	52
Texas	Harden Pharmacy	92
Texas	Harden Pharmacy	48

Texas	Crothall Healthcare	94
Texas	Lectrus Corporation	64
Texas	Dallas County Schools	2456
Utah	Convergys	77
Utah	Ogio	33
Utah	Convergys	209
Utah	Convergys	103
Utah	Dollar Express	38
Utah	TD Ameritrade	69
Utah	Kellogg's	247
Utah	Convergys	250
Utah	NCR	35
Utah	CenturyLink	58
Utah	Walmart #6589	65
Utah	CB&I, Inc.	195
Vermont	ALPLA, Inc.	11
Vermont	Bond Auto Parts/O'Reilly's Auto Parts	30
Vermont	Country Home Products	66
Vermont	Dollar Express	7
Vermont	Dollar Express	7
Vermont	Franklin County Humane Society	10
Vermont	Louis Garneau USA	36
Vermont	Lyon's Den	9
Vermont	Maple Leaf Treatment Center	40
Vermont	Merchants Bank	76
Vermont	Perrigo	56
Vermont	Radio Shack	5
Vermont	Vermed, Inc.	37
Vermont	North East Precision	38
Vermont	Dailey Precast	55
Vermont	Brookside Nursing & Rehabilitation Center	49
Virginia	ABM Healthcare Support Services	130
Virginia	Inova Fairfax Hospital	130
Virginia	Aetna Insulated Wire	52
Virginia	Wilson Trucking Corporation, Inc.	316
Virginia	Charter Communications	59
Virginia	FreightCar America, Inc.	364
Virginia	Macy's	119
Virginia	Bebe Stores, Inc.	64
Virginia	Dollar Express	44
Virginia	Dollar Express	11
Virginia	Dollar Express	6
Virginia	Martin's	141
Virginia	Martin's	138
Virginia	Martin's	99
Virginia	Martin's	109
Virginia	Jacobs Technology Inc.	55

Virginia	Kmart	62
Virginia	Kmart	67
Virginia	White Birch Paper	164
Virginia	LSC Communications	140
Virginia	JCPenney	72
Virginia	BH Media Group, Inc.	53
Virginia	Boats Group	72
Virginia	Elkay Wood Products Co.	150
Virginia	Nordstrom	153
Virginia	Asheboro Elastics	40
Virginia	Leidos	30
Virginia	Telvista	222
Virginia	General Foam Plastics	109
Virginia	First Potomac Realty Trust	18
Virginia	Land-O-Sun Dairies LLC	71
Virginia	DSC Logistics Inc.	70
Virginia	Riverside Shore Rehabilitation Center	128
Virginia	Sovah Health-Martinsville	67
Virginia	Sovah Health-Danville	91
Virginia	Bayshore Concrete Products Corporation	100
Virginia	Specialty Retailers LLC	100
Virginia	Cardinal Logistics Management Corporation	69
Virginia	Charter Communications	52
Virginia	General Dynamics Information Technology	92
Virginia	Leidos	62
Washington	BAE Systems	59
Washington	Hearth and Home Technologies	90
Washington	Crown Resources Corporation/Echo Bay Minerals Company (KRB)	95
Washington	PeaceHealth	142
Washington	Harman (Harman International Industries)	86
Washington	Menzies Aviation	949
Washington	Nippon Paper Industries USA, Co. Ltd.	151
Washington	Boeing	245
Washington	Ostrom's Mushroom Farms	65
Washington	Raillex	88
Washington	Caradigm LLC	39
Washington	Spectrum Glass Company	14
Washington	Boeing	580
Washington	Electronic Arts Inc	45
Washington	Boeing	337
Washington	Space Needle	153
Washington	Adventist Health	372
Washington	K-Mart	67
Washington	Boeing	89
Washington	KIK Tacoma, Inc.	20
Washington	Vertafore	121

Washington	Le Eco	25
Washington	APM Terminals	12
Washington	Boeing	220
Washington	Wells Fargo Home Mortgage Servicing	72
Washington	Boeing	74
Washington	Boeing	18
Washington	Associated Materials, Inc.	87
Washington	Providence Medical Center	62
Washington	Realty in Motion, LLC	27
Washington	RCO Legal, PS	12
Washington	Foreclosure Expeditors Initiators, LLC	4
Washington	Northwest Trustee Services, Inc.	25
Washington	The Hacker Group	65
Washington	The Hacker Group	17
Washington	Boeing	2
Washington	Zenith Education Group	45
Washington	Zenith Education Group	29
Washington	ABM Aviation, Inc.	171
Washington	Northrup Grumman	43
West Virginia	Ball Food & Aerosol Packaging	7
West Virginia	Mohawk Industries	111
West Virginia	Dollar Express	6
West Virginia	Cabot Oil & Gas Corporation	117
West Virginia	Rite Aid	175
West Virginia	ERP Federal Mining Complex	252
West Virginia	Branch Banking and Trust Company	56
West Virginia	Kmart	75
Wisconsin	River City Distributing Co., Inc.	107
Wisconsin	Gannett Publishing Services	30
Wisconsin	Promotions Unlimited	77
Wisconsin	Spredfast, Inc.	47
Wisconsin	River Steel	20
Wisconsin	Gannett Consumer Solutions Center	24
Wisconsin	SP Plus Corporation	60
Wisconsin	Alorica, Inc.	137
Wisconsin	Tulip Molded Plastics Corp.	136
Wisconsin	Dollar Express	50
Wisconsin	The Garvey Group, LLC	66
Wisconsin	VF Outdoor, LLC	380
Wisconsin	Compass Group USA, Inc. dba Chartwells	302
Wisconsin	Babcock and Wilcox Universal	55

Wisconsin	Modern Equipment Company	59
Wisconsin	Colony Brands, Inc.	103
Wisconsin	Zalk Josephs Fabricators, LLC	55
Wisconsin	Goetz Companies (dba Petro of Portage Travel Center)	104
Wisconsin	ADSEA Wisconsin	58
Wisconsin	SaintA	82
Wisconsin	Kmart	114
Wisconsin	Kmart	57
Wisconsin	Kmart	68
Wisconsin	Imperial Laundry Systems LLC	121
Wisconsin	Gander Mountain	371
Wisconsin	Sears Store	88
Wisconsin	Sears Auto Center	8
Wisconsin	Black Bear Bottling Group LLC	76
Wisconsin	The Carlson Company, Inc.	49
Wisconsin	Brennan's Market	139
Wisconsin	Marobo, LLC	4
Wisconsin	Thunder Pallet, Inc.	42
Wisconsin	PDQ Food Stores, Inc.	313
Wisconsin	Appleton Coated LLC	620
Wisconsin	Fortis Managemnt Group LLC	225
Wisconsin	Gordy's Chippewa Foods Inc	1008
Wisconsin	Jackson National Life Insurance	11
Wisconsin	Mega Mart LLC (dba Pick 'n Save)	71
Wisconsin	Pioneer Metal Finishing, LLC	52
Wisconsin	Ryder	100
Wisconsin	Appvion	61
Wisconsin	Mad Design and Marketing	2
Wisconsin	Webcrafters	258
Wisconsin	Spartech Packaging	70
Wisconsin	Molina Healthcare Inc.	53
Wisconsin	U.S. Paper Converters, Inc.	52
Wisconsin	Ryder Integrated Logistics Inc.	159
Wisconsin	Authenticom, Inc.	55
Wisconsin	K-MART	45
Wisconsin	Centro Hispano Milwaukee	88
		Total: 255814

TRADE ADJUSTMENT ASSISTANCE

This information was gathered from the [U.S. Department of Labor website](#). The [Trade Adjustment Assistance Program](#) is a federal entitlement program that assists U.S. workers who have lost or may lose their jobs as a result of foreign trade. Upon receiving a petition, the Department of Labor initiates an investigation to determine whether the circumstances of the layoff meet the group eligibility criteria established by the Trade Act of 1974. These circumstances may include increased imports or a shift in operations to certain countries. After the investigation, DOL determines group eligibility to apply for TAA benefits and services. As of December 18, 2017, highlighted petitions have been certified meaning those impacted are eligible to apply for benefits and services. The rest are being investigated with their ultimate status not yet determined.

Location	Number Affected	Company	TAW Number
Spokane, WA	75	Triumph Composite Systems, Inc.	92569
Aguadilla, PR	315	Surgical Specialties Puerto Rico, Inc.	92576
Woodward, OK	50	Weatherford	92587
Sterling Heights, MI	15	Faurecia Automotive Seating	92589
Albany, OR	18	ATI Specialty Alloys and Components, Albany Operations 34th Ave Plant	92614
Rouses Point, NY	1200	Pfizer	92622
Phoenix, AZ		Manpower	92640
Amityville, NY	70	Kleer Fax, Inc.	92649
Downers Grove, IL	17	DeVry Education Group	92718
New Lexington, OH	60	Cooper-Standard Automotive FHS, Inc.	92728
Washington, PA	25	Ross Mould LLC	92732
East Brunswick, NJ	3	Wipro	92747
Paulsboro, NJ	115	Axeon Specialty Products LLC	92754
Battle Creek, MI	10	ClydeUnion Pumps, an SPXFLOW Brand	92772
Columbus, GA	30	Swift Spinning, Inc. - East Columbus Plant & Corporate Office	92782
North Sioux City, SD	260	Alorica, Inc.	92791
Olean, NY		Siemens inc - dba Dresser Rand	92796
Bristol, WI	46	I T O Industries, Inc	92807
Detroit, MI	125	International Specialty Tube, LLC	92820
Youngstown, OH	15	Jamestown Industries Inc	92821
Horsham, PA	20	Finisar Corporation	92832
Chino, CA	40	Hoshmann Steinberg	92837
Asheboro, NC	200	Teleflex/Arrow International	92844
Plano, TX	28	Rent-A-Center	92861

Springfield, OR	100	Symantec Corporation/Varitas	92862
Wellsboro, PA	25	Ledvance, LLC	92866
El Segundo, CA	15	Nexon America Inc.	92880
Red Oak, TX	12	Triumph Aerostructures, Vought Aircraft Division	92882
Ridgeway, VA	0	American Distribution and Warehousing Services	92887
Dixon, IL	9	Plews, Inc. Subsidiary of Basil Tree LLC	92894
Concord, MA	0	SmashFly Technologies	92895
Tukwila, WA	2500	Boeing Company	92903
Boardman, OR	16	ZeaChem	92909
Lincoln, NE	170	Dr. Leonard's Healthcare	92912
Madison, WI	14	Bruker AXS Inc	92925
Detroit, MI	120	Android Industries	92926
Phoenix, AZ	5	Stratus Technologies	92936
Ridgeway, SC	380	Caterpillar Inc.	92937
El Paso, TX	14	Mersen USA Newburyport-MA LLC	92951
Corona, CA	15	Whittaker Control System dba Meggitt Aerospace	92977
Coos Bay, OR	183	Conduent Business Services/Xerox	92986
Portland, OR	25	Frye Electronics	92987
Salina, KS	150	Metcast Products	92990
Bellingham, WA	200	Zodiac Aerospace (Health Tecna)	92993
Bucyrus, OH	5	Buckeye Hone Company	92994
McLean, VA	10	DXC Technology	93001
Webster, NY	186	Conduent Business Services LLC	93008
Des Plaines, IL	62	Pacific Coast Feather Company	93014
Stockton, CA	220	Diamond Foods	93019
Grover, NC	344	Durafiber Technologies	93021
Newark, NJ	169	Manischewitz Company	93045
Tell City, IN	207	Startek	93048

Richfield, MN	400	Best Buy/Geeksquad	93055
Wilsonville, OR	125	Microsoft	93056
Hermiston, OR	254	Hermiston Foods/NORPAC	93058
New Bedford, MA	200	Symmetry Medical, Inc.	93070
Lansing, MI	95	Yanfeng US Automotive II LLC	93075
Moultrie, GA	8	Affinity Apparel	93080
Franklin Lakes, NJ	5	Becton Dickson Medical-Pharmaceutical Systems	93085
Englewood, CO	100	Baxter Healthcare Corporation	93090
Greensboro, NC	4	Avery Dennison	93097
Camas, WA	50	Sharp Electronics Corporation of America	93102
Hutchinson, KS	137	Siemens	93103
Lake Orion, MI	90	GM Orion Assembly	93104
New Castle, IN	10	New Castle Stainless Plate LLC	93106
McMinnville, TN	5	Steven Erich Hubbard Rvoc Living Trust	93114
Downers Grove, IL	22	DeVry Education Group	93116
Norwalk, CT	20	GE Capital	93118
Calhoun, TN	222	Resolute Forest Products, LLC	93120
Massena, NY	9	Arconic Massena Operations	93122
Olean and Wellsville, NY	12	Siemens Inc and Siemens Gov't Technologies	93130
Malvern, AR	170	General Cable Co.	93133
Eugene, OR	418	Sykes	93136
Boston, MA	7	CDM Smith	93139
Lone Star, TX	13	U.S. Steel Tubular Products, Inc.	93140
Seattle, WA	22	GM Nameplate Inc.	93142
Heston, KS	55	GVL Polymers, Inc.	93143
Agawam, MA	20	Southworth Paper	93146
Turner Falls, MA	60	Southworth Paper	93146
Saint Petersburg, FL	100	IQOR (Jabil)	93153
Fontana, CA		California Steel	93155
Palm Desert, CA	206	Charter Communications	93156
Yuba City, CA	12	Rideout Health	93165
Marysville, CA	12	Rideout Health	93165
El Segundo, CA	350	HCP Davita Medical Management LLC	93167

CA			
Denver, CO	5	HCP Davita Medical Management LLC	93167
Boulder, CO	13	IBM	93168
Siloam Springs, AR	236	Del Monte Foods, Inc	93175
Delta, OH	125	North Star BlueScope	93183
West Mifflin, PA		United States Steel Corporation	93184
Rossville, TN	117	Kellogg Rossville Eggo Plant	93190
Memphis, TN	172	Kellogg Snack	93191
Itasca, IL	10	Oracle	93192
Windsor, CT	100	Voya Financial	93194
Great Barrington, MA	375	Housatonic Curtain	93197
Longview, WA	48	North Pacific Paper Company, LLC	93199
Canton, MA	245	Reebok International	93200
Flagstaff, AZ	78	SCA AfH Professional Hygiene	93201
Tucker, GA	34	DexYP	93202
Alhambra, CA	30	Emcore Corporation	93203
Dixon, IL	10	Plews Inc.	93204
Youngwood, PA	6	Powerex, Inc.	93206
Sunman, IN	243	Duefol Sunman	93208
St. Louis, MO	45	Huntsman P&A Americas LLC	93211
Hunt Valley, MD	37	Pharmaceutics International, Inc.	93216
Rochester, NY	12	Xerox	93218
Murray Hill, NJ	15	Nokia	93222
Fort Smith, AR	5	Saint Gobain	93223
Lynwood, WA	90	Automated Data Processing Inc.	93225
Rochester Hills, MI	9	LEAR	93226
Jamestown, NY	3	Bush Industries, Inc.	93231
Irvine, CA	3	Knight LLC	93234
Irving, TX	75	Gruma Corporation	93235
Lester, WV	10	A.L. Lee Corporation	93237
Combined Locks, WI	500	Appleton Coated LLC	93238
Hagerstown, MD	76	Kellogg Company	93242
Greensboro, NC	200	Cone Denim-White Oak Plant	93244
Millville, NJ	6	Gerresheimer Glass	93245
West Linn, OR	277	West Linn Paper Company	93247

Shelton, CT	3	Unilever United States	93248
New York, NY	100	Toront-Dominion Bank/TD Holdings II, Inc.	93252
Plano, TX	80	Total Facility Solutions a M+W Company	93253
Chicago, IL	150	Capgemini NA	93255
Tysons, VA	1000	DXC Technology	93256
Jonesville, MI	50	Gonzalez Group, LLC	93258
Los Angeles, CA	70	Legend 3D VR VFX	93259
Portland, OR	225	Boyd Coffee Company	93262
Republic, WA	70	Echo Bay Minerals Company	93263
Plano, TX	30	Ericsson	93264
Springfield, MO	15	Kellogg DBA Keebler	93265
Carbondale, PA	26	Gentex Corporation	93268
Idaho Falls, ID	40	McAfee	93269
Cornelius, OR	40	Hazelnut Grower of Oregon	93270
Fairfield, IL	20	Airtex Products L.P.	93271
Saratoga Springs, NY	10	Quad Graphics	93274
Portland, OR	7	Bay Valey Foods	93277
Erie, PA	3	Bush Industries, Inc.	93278
Athens, GA	52	Invista	93279
Fremont, CA	12	Milestone Technologies	93283
Fremont, NE	20	Selectel Wireless Call Center	93284
Tacoma, WA	15	TrueBlue Inc.	93285
Cleveland, TN	293	Duracell	93287
Braintree, MA	300	Haemonetics Corporation	93289
Gardena, CA		HITCO	93290
Atlanta, GA	60	iMedX	93291
Lathrop, CA		JR Simplot	93292
Irvine, CA	6	Masimo	93293
Beulaville, NC	150	National Spinning	93294
Lancaster, PA	47	RR Donnelly	93295
Warren, OH	28	Trialon	93296
Nashville, TN	9	Willis Towers Watson	93297
Sun Prairie, WI	28	Contitech	93302
Plano, TX	7	Huawei	93303
Easton, PA	80	Huntsman / Venator	93304

Indiana, PA		Specialty Tire	93305
Decatur, IL		ADM	93307
Hoosick Falls, NY	20	Oak-Mitsui	93308
Commerce, CA	13	smart & Final	93309
Wytherville, VA	37	Global Brands Group Holding Limited	93310
Fairmont, WV	7	Temp Inc.	93311
Bend, OR	100	MicroSemi	93312
Edison, NJ	141	Aerogroup International, Inc.	93314
Scranton, PA	25	Astro Apparel, Inc.	93315
Portland, OR	20	Vestas American Wind Technology Inc	93316
San Jose, CA		Auxin Solar	93317
San Francisco, CA		Beamrich	93318
Ponca City, CA	3	Smith Bits A Schulmberger Company/Distribution Now	93319
Commerce, CA	150	Unified Grocers	93322
Topeka, KS	50	Payless	93323
Painted Post, NY	13	Dresser-Rand	93324
Bridgewater, NJ	100	Eli Lilly	93325
Somerset, NJ	100	Oticon, Inc.	93326
Wetumpka, AL	101	AG Manufacturing, Inc.	93327
Bethpage, NY	6	Altice, USA	93328
Sandusky, OH	350	Kyklos Bearings International	93329
Indianapolis, IN	95	Technicolor	93330
Terre Haute, IN	5	Securitas USA	93331
Commerce, CA	60	Murray's Iron Works, Inc.	93332
New Bedford, MA	85	Julius Koch USA, Inc.	93333
Clarks Summit, PA	40	Flowserve U.S. Inc. Parts Manufacturing Center	93334
San Francisco, CA	140	Pacific Gas & Electric Co.	93335
Trumbull, CT	26	Affinion Group dba Webloyalty.com, Inc and Trilegiant Retail Services	93337
El Segundo, CA	65	Data Display Products	93338
Norwalk, CT	6	Ventus Global Network	93339
Carlsbad, CA	15	Breg Inc	93340
Porterville, CA	150	Nypro, a Jabil Company	93341

Normal, IL		BFNA	93342
Elkhart, IN		Harman Professional, Inc.	93343
Houston, TX	200	Hewlett Packard Enterprise	93344
St. Louis, MO	25	YP Holdings, LLC	93345
West Henrietta, NY	80	Alston Signaling LLC	93346
Sumner, WA	50	Kellogg Company	93347
Everett, WA	30	Mtorres America	93348
Seneca, KS	4	TLC Companies	93349
St. Louis, MO	53	HM Dunn Aerosystems	93350
Vancouver, WA	135	Sunlight Supply, Inc	93351
East Haven, CT	50	Tek-Motive	93352
Smithfield, RI	218	Alexion	93353
Kirksville, MO	12	Yushin USA Limited, DBA Ortech	93354
Aurora, IL	196	Philips Medical Systems (Cleveland) Inc	93355
Sweet Home, OR	40	Weyerhaeuser Foster	93356
La Palma, CA	100	Kelloggs	93357
New York, NY	6	HSBC Bank Technology and Services, Inc.	93358
Montvale, NJ	5	Western Union	93359
Austin, TX	14	5 Point Enterprises	93360
Spring Hill, TN	680	General Motors	93361
Hoosick Falls, NY	4	Oak-Mitsui	93362
Hutchinson, KS	77	CHS, Inc.	93363
Scottsburg, IN	62	Tokusen USA Inc.	93364
	Total: 21206		

