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March 6, 2012

The Honorable Jim Jordan  
The Republican Study Committee  
1524 Longworth House Office Building  
Washington, D.C. 20515

Dear Chairman Jordan,

On behalf of Wine & Spirits Wholesalers of America's (WSWA's) nearly 400 wine and spirits distributorships operating across America, I applaud your efforts to create a better tax and regulatory environment for family-owned businesses.

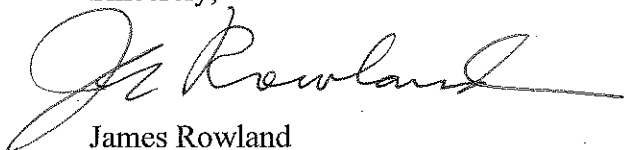
Flow-through businesses like wine and spirits distributors account for nearly 95 percent of all business entities, employ 54 percent of the private sector work force, and report 36 percent of all business receipts. WSWA's member companies are an important part of local economies in all 50 states and in every congressional district. The *Jobs Through Growth Act* appropriately focuses on these business entities which comprise a significant portion of our nation's economy.

Therefore, WSWA welcomes the inclusion of the *Taxpayer Choice Act* in the *Jobs Through Growth Act*. Business income for privately-held businesses like wine and spirits distributors flows through to individual tax returns. Reducing individual tax rates would allow wine and spirits distributors to invest more financial resources in their businesses which in turn would allow for hiring of additional employees and spur economic growth.

WSWA is particularly pleased to see Representative Kevin Brady's proposed permanent estate tax repeal (H.R. 1259) included in the *Jobs* proposal. Permanent repeal of the estate tax would bring much-needed certainty to planning for the long-term continuity of WSWA's family-owned member companies.

Wine and spirits distributors across our country appreciate your commitment to creating a better tax and regulatory environment for family-owned businesses. WSWA believes the *Jobs Through Growth Act* is constructive and thoughtful legislation which is a significant step in the right direction.

Sincerely,



James Rowland