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December 4, 2025

The Honorable Scott Bessent
Secretary
U.S. Department of Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

RE: Request to Include Waste Energy Recovery Property and Pressure Drop Technologies in 45Y/48E Annual Table

On October 27, 2025, the Heat is Power Association sent a letter to you requesting that the U.S. Treasury include waste energy recovery property and pressure drop technologies in the 45Y/48E Annual Table.^{1 2} This letter is to affirm our support for this request and would like to meet with you to discuss the importance of this action.

The Industrial Energy Consumers of America (IECA) is a nonpartisan association of leading manufacturing companies with \$1.3 trillion in annual sales, over 12,000 facilities nationwide, and with more than 1.9 million employees. One hundred percent of IECA members are manufacturing companies whose competitiveness is largely determined by the cost and reliability of natural gas and electricity.

IECA membership represents a diverse set of industries including chemicals, plastics, steel, iron ore, aluminum, paper, food processing, fertilizer, insulation, glass, industrial gases, pharmaceutical, consumer goods, building products, automotive, independent oil refining, and cement.

Marnie Satterfield will be coordinating this meeting and she can be reached at 202-223-1420 or msatterfield@ieca-us.org.

¹ Rev. Proc. 2025-14, January 15, 2025. <https://www.irs.gov/pub/irs-drop/rp-25-14.pdf>.

² Heat is Power Request to U.S. Treasury to Include WERP and Pressure Drop Technologies in 45Y/48E Annual Table, October 27, 2025, https://www.ieca-us.org/wp-content/uploads/10.27.25_Heat-is-Power-Association-45Y-48E-Request-Letter-to-Treasury-WERP-and-Pressure-Drop.pdf

Sincerely,

Paul N. Cicio

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President & CEO

cc: Colden Franklin, Heat is Power Association

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