



## Miller Products' Core Strengths Endure



KERRY RICHARDSON



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### CALENDAR OF EVENTS

**MARCH 25**  
Nominations Open:  
Coolest Thing Made in Iowa

**APRIL 4-5**  
Leadership Iowa Session: Education  
GRINNELL

**APRIL 17**  
Automation Summit  
DAVENPORT

**MAY 2-3**  
Leadership Iowa Session: Economic  
Development & Workforce  
FOREST CITY

**JUNE 4-6**  
Taking Care of Business Conference  
QUAD CITIES

**JUNE 6**  
Leadership Iowa Graduation  
QUAD CITIES

**JULY 14-18**  
Business Horizons  
DES MOINES

**AUGUST 4-8**  
Leadership Iowa University  
DES MOINES

**AUGUST 8-9**  
Executive Forum  
MASON CITY

**AUGUST 26**  
Executive Open Golf Outing  
WEST DES MOINES

VISIT [WWW.IOWAABI.ORG](http://WWW.IOWAABI.ORG) AND CLICK THE "EVENTS" TAB FOR DETAILS ON ALL UPCOMING EVENTS.

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Learn more about how ABI membership could benefit your company by visiting [www.iowaabi.org/membership/why-abi](http://www.iowaabi.org/membership/why-abi).

**FROM THE CHAIR:**

# ABI Membership Perks: Events, Insights, and Networking Abound

One of the best things about being an ABI member is having access to the terrific content the association delivers all around Iowa every year. Providing that content doesn't happen by accident, and it is an important part of our service to member companies.

In March alone, ABI is holding eight separate major events in different parts of the state. Early this month, the annual Business Day in Des Moines program took place in the capitol city. The next day, ABI hosted a Connecting Statewide

Leaders event in Dubuque. Three virtual legislative updates will be held this month. And other events include another session of the Leadership Iowa program (in eastern Iowa), the March meeting of ABI's Board of Directors (Des Moines), and an LI Connect virtual event.

Providing opportunities for high-value information and business networking is a vital part of ABI membership. In that regard, this edition of the ABI Business Monthly has more great information from terrific ABI member companies.

In closing, I encourage you to make your plans to attend ABI's 121st annual convention in Davenport June 4-6. Value-added programming, a PGA-tournament golf course, terrific speakers, fantastic new venues, and the very best business networking in Iowa will all be a part of the conference. Go to [www.iowaabi.org](http://www.iowaabi.org) and make your reservation. In the meantime, on behalf of my fellow association officers, thank you for your investment in the important work of ABI. **ABI**



**Chad Reece**  
ABI Vice Chair  
Winnebago Industries

**EXPERT ADVICE:**

# What Do Business Owners Need to Do Before the Tax Cuts and Jobs Act Provisions Sunset

The Tax Cuts and Jobs Act (TCJA) includes provisions set to expire by the conclusion of 2025. Acting promptly is essential, as seizing the current advantageous lower tax rates necessitates timely action.

Among its provisions, the TCJA initiated substantial and enduring tax reductions for corporate profits. Simultaneously, it lowered individual tax rates by restructuring tax brackets, nearly doubling the standard deduction from \$13,000 to \$24,000, uncoupling the income threshold for capital gains taxes from ordinary income tax brackets to favor higher-income individuals, and effectively doubling the lifetime gift and estate tax exemption from \$5.6 million to \$11.2 million. However, these ostensibly "non-permanent" alterations are scheduled to expire on December 31, 2025, reverting to pre-TCJA levels ap-

proximately half of the current rates.

For taxpayers with taxable estates surpassing the exclusion amount who pass away through 2025, a federal tax rate of up to 40% may apply. Additionally, some states impose estate taxes, potentially reducing estates to less than 60% of net assets after settling estate tax obligations.

Business owners must consider the implications of these changes on their financial plans. As the tax provision sunsets at the end of 2025, halving the exclusion, individuals with substantial estates exceeding the impending exclusion amount should promptly consult tax advisers and estate attorneys. Leveraging the temporary increase in the exclusion provided by the TCJA through making gifts before 2025 concludes is advisable.

Various planning opportunities exist to minimize income taxes and prepare

for the expiration of TCJA estate and gift tax provisions, irrespective of whether the basic exclusion amount reverts to pre-TCJA levels. Strategies include transfers to family members by maximizing applicable discounts, utilization of one spouse's lifetime exemption, implementation of a Spousal Lifetime Access Trust (SLAT), establishment of a Grantor Retained Annuity Trust (GRAT), and the adoption of income tax planning strategies.

Given the evolving tax landscape and the ongoing debate over the future of these provisions, a proactive approach to planning is essential. Both individuals and businesses should prepare for the potential expiration of TCJA provisions, recognizing the uncertainty surrounding whether Congress will extend or allow them to lapse. Commencing planning now is the prudent course of action. **ABI**



**Brian Crotty**  
Managing Director  
HDH Advisors, LLC  
[bcrotty@hdhadvisorsllc.com](mailto:bcrotty@hdhadvisorsllc.com)



## CAPITOL BUSINESS:

# ABI Priorities Advancing Through the Legislature

Hundreds of ABI members came together over the course of several months last year to provide feedback and recommendations regarding our 2024 public policy priorities. The Board of Directors ultimately approved the priorities of Workforce, Taxes and Regulatory Reform in September. As the second session of the 90th Iowa General Assembly continues to march forward, we're pleased to share that ABI priorities are moving through the legislative process.



**Brad Hartkopf**  
Senior Director, Public Policy  
ABI  
bhartkopf@iowaabi.org

### Workforce

Workforce has been a top priority for many sessions now. This encompasses removing barriers towards the expansion of housing and childcare, funding for workforce programs and workplace safety. The House has advanced a bill that would expand the workforce housing tax credit program from \$35 million to \$50 million. The rural set aside in the bill would increase from \$17.5 million to \$25 million.

Both chambers are also looking at legislation that would mitigate unnecessary costs when it comes to the construction of homes. They have done this by moving bills that would pre-empt local governments regarding the regulation of topsoil and stormwater and the regulation of styles and materials for the exterior of residential buildings. By setting a single standard for these elements, it provides predictability and certainty for homebuilders as they seek to create affordable workforce housing in all corners of the state.

There has been strong bipartisan support for funding programs like Future Ready Iowa, apprenticeships, work-based learning, STEM, etc. in the past. We expect that to continue to occur this year once policymakers begin dialing in the numbers for the FY 2025 budget.

It's imperative that employers can maintain drug and alcohol-free workplace programs, which helps ensure everyone can work in a safe environment. The Senate and a House committee have passed a bill that would significantly improve the drug and alcohol testing statute. Under current law, an employer has the burden of proving their innocence if a claim is brought against them, thus they're guilty until proven innocent. The bill flips the burden back to the plaintiff to prove their case against the employer, which imposes proper jurisprudence. The legislation also modernizes communication methods for exchanging drug and alcohol testing results, tightens up the definition of "safety sensitive position" and creates an evidentiary standard for the plaintiff to meet when proving their case. These are all positive reforms for businesses.

### Taxes

Governor Kim Reynolds and the Ways & Means chairs in both chambers have offered legislation that would continue to take our state in a pro-growth direction when it comes to taxes, a priority for ABI. Hearings have been held on proposals that would accelerate current income tax cuts and lower individual and corporate tax rates even further. One proposal sets up a mechanism to phase out the individual income tax entirely. Another proposal would amend the State Constitution to enshrine the flat tax for personal income and require a two-thirds vote of the Legislature to raise income taxes in the future. This resolution would have to pass two consecutive General Assemblies and then need a simple majority vote from Iowa voters in order to be enacted. The earliest this could be on the ballot is November 2026. ABI is supporting all those bills and the efforts of policymakers to continue making Iowa's tax climate stronger for all taxpayers.

### Regulatory Reform

Lawmakers are considering two different bills that would reduce the number of boards and commissions Iowa has. There was a Boards and Commissions Review Committee that met during the interim last year and provided recommendations to Governor Reynolds and the Legislature. They suggested eliminating over 100 boards and commissions and streamlining others. The Senate has advanced a bill largely based upon the recommendations of the committee while the House is pushing forward a narrower version of reform. **ABI**

*ABI staff will continue to work until the final day of session to ensure the priorities of the business community are addressed. If you have any questions about our efforts, please contact myself (bhartkopf@iowaabi.org) or my colleague JD Davis (jddavis@iowaabi.org).*



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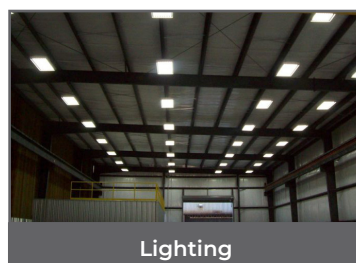
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COVER STORY FROM PAGE 9

# Miller Products' Core Strengths Endure



KERRY RICHARDSON

BY EMERY STYRON

Holding a copy of an ABI magazine from 1963 featuring his predecessor Jim McFarland on the cover, Miller Products' new owner and President Kerry Richardson marvels. "It's fitting and neat at the same time. The good things about the company haven't changed. The core of what makes Miller special is still around."

"It starts with our people," says Mr. Richardson, who joined Miller in 2008, serving 13 years as sales and marketing manager, then as general manager, before buying the 87-year-old, Osceola-based metal components manufacturing business in January. Miller, he says, also stands apart from competitors with its wide range of in-house capabilities, a catalog of stock products that allows steady production without ebbs and flows, and perhaps most importantly, a diverse customer base.

## 'The King of Custom Pins'

"We don't have a customer that's more than 10% of our business," says Mr. Richardson. "A lot of places, if their biggest customer went under tomorrow,

they'd be out of business." That's not true for Miller Products, which prides itself as "the King of Custom Pins," turning out an array of non-threaded lock pins, hitch pins, bent pins and tension lock hitch pins in diameters from 1/16-inch to six inches. The products can be found on everything from farm equipment to RVs to construction cranes and fire trucks.

Miller, which started out as a bicycle dealer and kickstand manufacturer, machines parts from a variety of metals



including carbon steel, alloy steel, stainless steel, brass and aluminum. Its in-house repertoire includes turning, drilling, threading, broaching, knurling, centerless grinding and zinc plating — processes most competing machine shops would need to contract out. "It

lets us control our quality better and have a better grasp on our lead times," explains Mr. Richardson.

It's not uncommon for Miller's 50-strong crew to have as many as 500 separate jobs — a mix of custom orders and stock parts production — on the shop floor at one time. The stock parts business enables Miller to keep its workforce and production flow stable, with fewer peaks and valleys. "If it's slow, we can just put product on our shelves," Mr. Richardson adds.

## Advanced Manufacturing Capabilities

According to the company website, Miller has been a key part of the manufacturing base in Osceola since the McFarland family relocated there from Des Moines in 1964. The plant has continued to grow, adding custom lathe, CNC and Swiss CNC precision manufacturing capacity, as well as storage, warehousing and fulfillment services for customers across North America.

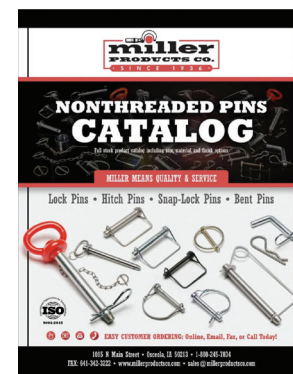
CNC (computer numerical control) relies on preprogrammed computer software to automate control and move-

ment of machine tools. Swiss CNC machines can produce small parts quickly and accurately. Precision manufacturing is one driver of the shrinking size of parts.

"When he came here, Jack's goal was to put \$1,000 worth of products in a shoebox. Now it's \$10,000 worth of products in a shoebox," says Mr. Richardson. "Everything is trending smaller. People want smaller diameter things."

Why smaller? "Because they can," he says. Manufacturers can machine at close tolerances and are better at making smaller versions. "Materials are so good you don't have to have everything bulky. You don't have to put in a half-inch pin to make it strong. Smaller means lighter weight, lighter means less shipping."

Advanced manufacturing calls for in-







creasing automation and a workforce with up-to-date skills.

“Automation and robots are definitely part of business,” says Mr. Richardson. “We’re probably not into robotics as advanced as some other companies. We are adding automation that replaces repetitive items people do every day.”

Automating the most repetitive jobs doesn’t mean replacing people, he says. The same employees move on to more complex tasks. “It helps everything. The hardest people to hire any more are people who do repetitive things. People don’t enjoy those jobs quite as much.”

### Home-Growing the Workforce

Miller is going through a shift in its workforce as longstanding employees wind down careers, Mr. Richardson says. “We’ve lost about 300 years of experience in the last three years, mostly due to retirements.

Only 20% of our workforce has been here more than 10 years.”

Rather than relying on outside services, Miller leans on newspaper advertisements and a message board outside the plant for most of its recruitment. “Upper management gets involved in hiring very heavily,” Mr. Richardson says.

Welding is not a big part of Miller’s operation, so the three on-staff welders are able take care of most of the plant’s needs. CNC programmers are the hardest for Miller to hire. “No matter how much we spend on STEM there aren’t enough people coming out with CNC skills,” Mr. Richardson says.

Sometimes Miller is able to recruit CNC programmers from the Ottumwa area, but the solution is often to grow their own. “Most set-up people we can hire off the street and teach them to do the set-ups and the operations. We are training (a) couple of set-up people to program. We’ll invest in their education,” says Mr. Richardson. “They can learn in-house or we’ll send them to DMACC.”

### Growing with its Customers

What does the future hold for Miller Products under new leadership?

“My general excitement for this is very high. We talked about this happening when I was hired. We really have a good thing going down here,” says Mr. Richardson, whose wife and son are also part of the business. “We want slow, steady growth.”

COVID brought a 30% sales increase in

one year, but Mr. Richardson would prefer not to repeat the experience. “That was hard to swallow. You couldn’t get things from India or China. Manufacturers can’t go through that.”

Business conditions have improved since COVID and many customers who turned to Miller as they broadened their supply chains have stayed on. “We do have a lot of confidence in the future. Over half of our top customers last year had double-digit sales increases. We are growing with a lot of companies,” says Mr. Richardson.

“Our vision is to have steady growth and more opportunities with distribution, to make our product offering and stock line more robust. Our goal is not to change this place but to grow it in areas where we see opportunities.”

Adding sizes to the product line is “low hanging fruit” and a couple of new products are in the works. There’s one more item on the new owner’s agenda, a goal that reaches back to 1936, when company founder Don Miller patented a bicycle kickstand. That patent enabled Miller Products to quit selling bikes and start manufacturing kickstands full-time, shifting later to pins and other metal components.

The kickstands line is history but “we honor the past,” says Mr. Richardson. “I do want to find at least one bicycle product to make. I’m really in tune with the bicycle shops in Des Moines. We’ll eventually make a product they can sell on their shelves.” ABI

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**FROM THE FOUNDATION:**

# Charting the Course for Our State: Inside the Journey of Leadership Iowa

Embarking on a transformational journey of personal and professional growth, Leadership Iowa serves as a beacon of excellence. With its upcoming nominations and application cycle on the horizon (April 1), our collective experiences echo the profound impact this program has had on our lives and the communities we serve.

## How did you first learn about Leadership Iowa?

Our discovery of the program differed slightly yet were equally serendipitous. For one of us, a family member sparked curiosity while sharing the program's networking benefits; as for the other, a colleague's recommendation piqued their interest. Those who encouraged us had connections to Leadership Iowa and attested to the wide range of eye-opening insights it provided. Little did we know that these conversations would set us up for some of the most invaluable lessons, enduring connections, and boundless opportunities for growth.

## What are the other participants like and what happens at the monthly sessions?

The makeup of each class varies to ensure representation of different industries and professions, backgrounds and experiences, as well as different communities and regions of the state. This diversity is one of Leadership Iowa's most distinguishable strengths because it lends itself to cultivating camaraderie amongst the class and promotes a safe, learning environment. No monthly session is the exact same. Each month we visit new communities focused on one

topic. Through facility tours, collaborative group activities, and discussions with industry leaders, we delve into understanding what opportunities and challenges Iowa faces.

## How do you make it work with your work and personal-life schedules?

We'll be the first ones to tell you that Leadership Iowa is a time commitment, and finding a balance between the flurry of work e-mails and personal obligations can prove challenging in the beginning. Nonetheless, that shouldn't discourage you! As participants progress through the program, they'll gradually recognize Leadership Iowa as a cornerstone to their professional development and how it personally enables them to turn around and apply what they've learned by shaping the direction of communities and people around them.

While we disagree on which class is "the best class ever," we wholeheartedly agree that Leadership Iowa truly is our state's premier-issues awareness program. If you're reading this and considering Leadership Iowa, then you absolutely should! We're extremely grateful for the opportunity to share our experiences, and we leave you with the following advice: (1) Approach this program with an open mind, willingness to consider new ideas and perspectives, and understand that you may be challenged at times; (2) Take full advantage of access to speakers and their expertise – both during and after each session; (3) Whether it's a session topic or personal conversation, stay involved with your classmates in-between sessions and continue the dialogue where it left off. **ABI**



**Jereb Pape**

LI 2022-23  
Independence Premium Foods



**Melissa Pepper**

LI 2023-24  
Russell Construction

As participants progress through the program, they'll gradually recognize Leadership Iowa as a cornerstone to their professional development and how it personally enables them to turn around and apply what they've learned by shaping the direction of communities and people around them.

**Nominate candidates for next year's  
Leadership Iowa program by April 1 online at  
[www.Leadershiplowa.com](http://www.Leadershiplowa.com).**



# Honoring Iowa's Innovation: Your Complete Guide to the Coolest Thing Made in Iowa Competition

## What is the Coolest Thing Made in Iowa competition, and how did it come about?

The Coolest Thing Made in Iowa competition was established as a fun and engaging way to showcase the diverse range of products manufactured in Iowa while promoting careers in manufacturing. ABI is joining nearly 20 other state associations who have hosted successful competitions.



**Kelsey O'Connor**

Marketing and Communications Director  
ABI  
koconnor@iowaabi.org

## How does the competition align with ABI's mission?

For 120 years, the Iowa Association of Business and Industry (ABI) has championed the manufacturing industry through legislative advocacy, relationship-building, educational programming, and cost savings. This competition serves as another avenue for ABI to highlight Iowa makers and their innovative products along with the state's manufacturing prowess – an industry that employs 225,000 people in the state and contributes over \$38 billion to the economy.

## What products qualify?

To be eligible, a product must meet certain criteria:

- It must be manufactured in Iowa.
- The company headquarters doesn't necessarily have to be in Iowa, but the product must be produced in an Iowa-based facility.
- The product must be made using a manufacturing process. This excludes certain services like restaurants that prepare food to order but includes food items produced through mass manufacturing processes.

For a full list of criteria visit: [www.coolestthingia.com](http://www.coolestthingia.com)

## How can the public participate in the competition, and what is the voting process?

Nominations for the Coolest Thing Made in Iowa are open to the public. Once products are nominated, they enter a popular vote phase, setting the stage for a tournament-style bracket. Each device is allowed one vote per day during the voting period. The Top 16 Iowa-made products then engage in head-to-head matchups to vie for the ultimate title of the Coolest Thing Made in Iowa.

## When can I nominate a product?

Nominations open on March 25. The nomination form will be available at [www.coolestthingia.com](http://www.coolestthingia.com).

## When and where is the winner announced?

The winner of the Coolest Thing Made in Iowa will be unveiled annually during the Taking Care of Business Conference, an event that gathers hundreds of industry leaders from across the state. The winning product will take center stage and be celebrated for its innovation and contribution to Iowa's manufacturing legacy. This year's announcement will be on June 5 at the RiverCenter in Davenport.

## What products have won in other states?

Nominated products from various states have been as diverse as motorcycles, military vehicles, cheese products, boats, generators, chocolates, food carts, iron castings, beer, all-terrain vehicles, snow blowers, and more. **ABI**



## WHAT'S TRENDING:

# Transforming Your Health Plan

The beginning of a new year often brings new ideas and initiatives for employee benefit teams. Those ideas and initiatives are centered around controlling healthcare costs and giving employees an affordable health plan.

Healthcare costs associated with musculoskeletal (MSK) conditions can greatly impact an employer's overall healthcare spend. Musculoskeletal health relates to the well-being of an individual's joints, bones, and muscles. MSK conditions can be caused by several issues such as over-use, injuries, sprains, fractures, and poor posture and is often associated with the workplace. Workers in the manufacturing industry are especially prone to MSK injuries from performing repetitive motions such as:

- Prolonged standing
- Repetitive tasks
- Heavy lifting
- Awkward postures

MSK conditions are one of the top cost drivers for a self-funded health plan, oftentimes outpacing spend for cancer and cardiovascular disease. **How can self-funded employers tackle this issue?** Direct contracting arrangements give employers the ability to establish a more direct and financially beneficial relationship with providers. It gives employers and employees a lower cost option without compromising quality, it improves price transparency, and can lead to healthier outcomes.

We will continue to see an increase of direct contracts and narrow network options to combat the rising costs of healthcare. While direct contracting is a feasible solution, it's important to have the right partners on hand. Here are some best practices you want to consider:

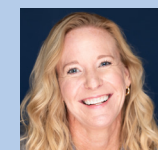
- Navigation team able to direct employees to low-cost, high-quality facilities.
- Data analytics to compare market options.
- Coordination with the stop-loss vendor.
- Creating network expansion with other providers.

Musculoskeletal conditions aren't going away. How you deal with them as an employer can help create a positive impact for your health plan and your employees. **ABI**



**Cole Kramer**  
Vice President, Employee Benefits  
Cole.kramer@assuredpartners.com

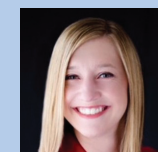
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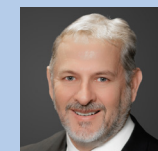
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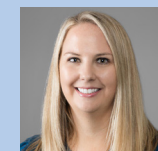
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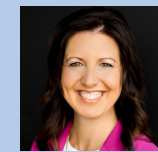
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Iowa Association of Business and Industry  
400 East Court Avenue, Suite 100  
Des Moines, IA 50309  
515-280-8000 or 800-383-4224  
abi@iowaabi.org  
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