

February 2, 2010

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VIA ELECTRONIC MAIL

Honorable Stephen Cohen
Chairman, Subcommittee on Commercial and
Administrative Law
House Committee on the Judiciary
United States House of Representatives
2138 Rayburn House Office Building
Washington, DC 20515

Honorable Trent Franks
Ranking Member, Subcommittee on
Commercial and Administrative Law
House Committee on the Judiciary
United States House of Representatives
2138 Rayburn House Office Building
Washington, DC 20515

Re: February 4, 2010 Hearing

Dear Chairman Cohen and Ranking Member Franks:

As Chair of the American Bar Association Tax Section State & Local Tax Committee, I am pleased to provide you with a copy of the "Report of the Task Force on Business Activities Taxes and Nexus" as published in *The Tax Lawyer – The State and Local Tax Edition*, Volume 62, Number 4 at pages 935-1006, inclusive.

While this article was written by an American Bar Association Tax Section State and Local Tax Committee Task Force, the views expressed by this article have not been approved by the American Bar Association House of Delegates, its Board of Governors or the Section of Taxation and should not be construed as representing the policy of the American Bar Association or the Section of Taxation.

Very truly yours,



Stewart M. Weintraub
Chairman
American Bar Association, Tax Section,
State and Local Tax Committee

Enclosure

cc: Stuart M. Lewis, Esq., Chairman,
American Bar Association, Tax Section
Christine Brunswick, Director,
American Bar Association, Tax Section

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