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May 14, 2008

**VIA EMAIL**

John A. Sebert, Executive Director  
National Conference of Commissioners on Uniform State Laws  
111 N. Wabash Ave., Suite 1010  
Chicago, Illinois 60602

**Re: Concern Regarding Public Participation Restrictions Imposed by the  
Drafting Committee to Revise UDITPA**

Dear Mr. Sebert:

We write to express our concern regarding the restrictions on public participation that have been promulgated by the Drafting Committee to Revise UDITPA.<sup>1</sup> On April 29, 2008, a set of participation guidelines was distributed to Observers for the UDITPA effort. To our knowledge, based upon discussions with a number of long-standing NCCUSL Commissioners, the adoption of such restrictions on public participation are unprecedented in the NCCUSL Drafting Committee process.

More important, these restrictions are inconsistent with NCCUSL's public funding and with its own published statements. According to the "About NCCUSL" portion of the organization's website, "NCCUSL's deliberative and *uniquely open drafting process* draws on the expertise of commissioners, but also utilizes input from legal experts, and advisors and observers representing the views of other legal organizations or interests that will be subject to the proposed laws." (emphasis added). In addition, we can find nothing in the NCCUSL's Constitution, Bylaws or Rules of Procedure which supports the idea that the Drafting Committee can act to restrict participation in the ways sought for this effort.

We ask that you investigate the adoption of the restrictions on public participation regarding the UDITPA effort and direct that these restrictions (other than the necessity to register to attend the meetings) be eliminated prior to the May 30<sup>th</sup> meeting in Chicago.

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<sup>1</sup> We note that from the Word document's properties it appears that the restrictions were drafted by Professor Pomp of the University of Connecticut (one of the Reporters) and sent to you for review.

John A. Sebert, Executive Director

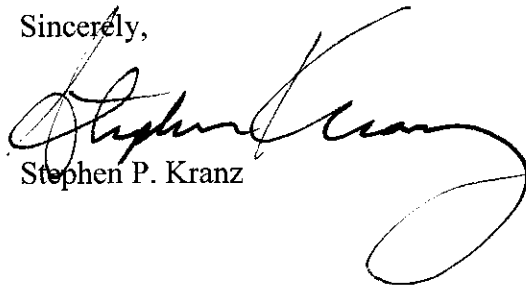
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Further, we note that we have additional concerns with the UDITPA effort, which are described in a letter to Mr. Charles Trost and on which you are copies. Finally, we note the fact that public comments submitted to NCCUSL are being selectively screened and that not all comments are being posted to the UDITPA portion of your website. In particular, we note that comments by Peter Faber and John Swain are included on the page, but the letters sent to you by the Council On State Taxation and the Tax Executives Institute are not.

Thank you for considering the concerns outlined above.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephen P. Kranz", with a large, stylized loop at the end.

Stephen P. Kranz

cc: Martha Lee Walters