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October 24, 1997

Mr. Paull Mines
The Multistate Tax Commission
444 North Capital Street, NW Suite 425
Washington, D.C. 20001

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Dear Paull,

As a member of task force C - MTC Publication Working Group Definition of a Unitary Business, I want to take this opportunity to commend William J. Lunka, Corporate Technical Manager, Corporate Franchise Tax Division, Minnesota Department of Revenue, for his thoughtful analysis of the activities that make a business unitary, as expressed in his draft of October 23. I hope that the MTC would consider implementing his proposal.

Kindly let us know what further thoughts you might have in this matter.

Very truly yours,

Robert Feinschreiber

Robert Feinschreiber

cc. William J. Lunka
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