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VIA FACSIMILE
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Mr. Brian Toman
Franchise Tax Board
Legal Branch
P. O. Box 1720
Rancho Cordova, California 95741-1720

Re: **Multistate Tax Commission Regulation Project**

Dear Brian:

Enclosed are my contributions to Task Force C which I am submitting to meet the July 10 deadline for written materials to be discussed at our July 17 teleconference. One item is on the tests of a unitary business but also deals with the matter of presumptions which was assigned to Task Force B. The other item is on the correlation of business income with the property factor.

I am faxing this to you and Michael Mazerov and am also mailing a hard copy to each of you.

Sincerely yours,


John S. Warren

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WAJ13487.L01

cc: Michael Mazerov, (w/encls. via facsimile (202) 624-8819)