From: Ben Miller

Sent: Wednesday, January 21, 2015 2:03 PM

Subject: Professional Examples

A couple of comments

The examples are all phrased for specific industries, can they be made more general?

Example 4

What if the architectural services are supplied to some like McDonald's or KFC. There is great similarity between outlets in various states and I am speculating that someone, other than the company itself, may have provided a design for outlets which are provided to individual franchisees or for company stores. Probably a one time fee for original design and then no further payments, you can't break it down by state and seems like it gets assigned to the residence of an individual and the place of managements in the case of a business.

Examples 5-8

I agree these apply the Mass rules. Obviously I would like a different rule in the case of a controversy which is localized to a state. I wonder if this should be extended beyond legal to accounting services just by broadening the example. Would there be other services that might also be subject to this rule? If so, should they be named or referred to as similar services?

Ben