Exhibit C to Hearing Officer's Report

Multistate Tax Commission

Notice of (Telephonic) Public Hearing on Uniformity Proposal:

Proposed Amendment to Model Statute for Combined Reporting, Section 1.I. (Definition of Tax Haven)

Friday, April 22, 2011, 1:00 P.M. Eastern time

To call in to this public hearing, please dial: 1-800-264-8432 and enter participant pass code: 645754

The submission of written comments is strongly encouraged. Comments should be submitted by the hearing date to:

Bruce Fort, Hearing Officer 444 N. Capitol Street, NW, Suite 425 Washington, D.C. 20001-1538

For more information and to obtain the text of the proposal please visit www.mtc.gov, or follow this link: www.mtc.gov/uploadedFiles/Multistate_Tax_Commission/Committees/Executive_Committee/Scheduled_Events/taxhaven2executivecomGSMMerge.pdf. You may also call the hearing officer at 505-982-8902.