

March 6, 2005

Dear Mr. Warshawsky:

I am sending you a pamphlet I wrote two years ago for a few reasons. Number one is to present you and your colleagues a different perspective on your upcoming tax code conference.

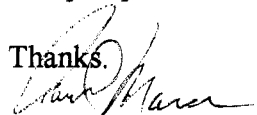
To often these conferences are laden with academics and executives who believe complex systems will solve problems.

Secondly some of the ideas I have presented here are similar to President Bush's Plan. Some are very different.

Hopefully the people in this conference are open minded.

The pamphlet is a very short read. I hope you don't dismiss it.

Thanks.



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