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February 16, 2005

Mr. Connie Mack, Chairman President's Advisory Panel on Federal Tax Reform 1600 Pennsylvania Ave. Washington, DC 20500-0003

Dear Mr. Connie Mack,

I am all in favor of tax simplification and approve of the deductions for charitable giving and mortgage interest and real property taxes on the primary resident of the taxpayer.

However, the allowable deduction for mortgage interest and real property taxes on a second home should not be allowed. We, who are without a second home, should not be required to subsidize those who are able to have one.

The second home interest and tax deduction probably cannot be removed at one time but it could be phased in over a five year period.

Thank you for your time and I wish you the best on your project.

Sincerely,

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