

# MS. Lyla A. WALKER COLE

563 SPRING CREEK DR.  
DERBY, KS 67037-1335

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N.W.  
Suite 2100  
Washington, DC 20220

Dear Commission Members:

Increasingly, it is becoming clear that a number of the President's Advisory Panel members are taking the Commission in the direction of France's system of double taxation through both an income tax and a VAT tax.

Further, recent testimony before the Commission such as that from the Brookings Institution's Bill Gale supporting a double tax system because it could "broaden the base and pay for entitlements" is deeply concerning.

Your Panel is a direct outgrowth of President Bush's reelection campaign promise to reform the burdensome, unwieldy and often unfair federal tax code.

It is not designed to find new ways for an over-spending/money-hungry government in Washington to pull more tax dollars out of our pockets and the economy.

This double tax system is exactly what many big-spending European countries have and it is one of the principal reasons why when comparing the most recent figures (2003) for France and Germany versus the United States, they have economic growth rates of 0.5 percent and -0.1 percent while our economy grew at 3.1 percent – or more than 6 times faster.

Their VAT tax is also one of the principal reasons why their unemployment rate is 6.2 percent higher than ours and why our per capita income is more than \$37,800 and theirs is a whopping \$10,200 less. That's right. Our per capita income is 37 percent higher than theirs!

Put simply, a VAT tax put on top of our income tax will transform us into another France or Germany. A 20 percent VAT would become the single largest tax increase in American history.

I urge you to cease immediately any further consideration of a French-style double tax of a VAT on top of our income tax and instead focus on moving our entire tax code in the direction of either a Flat Tax or a National Sales Tax. Both would strongly promote growth, enhance compliance, and in the case of the Sales Tax increase savings and capital formation. We don't want or need a VAT.

Sincerely,



Ms. Lyla A. Walker Cole

**MR. LEON J. TUCCI**

2805 BENBROOK DR.  
AUSTIN, TX 78757-6906

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1440 New York Avenue, N.W.  
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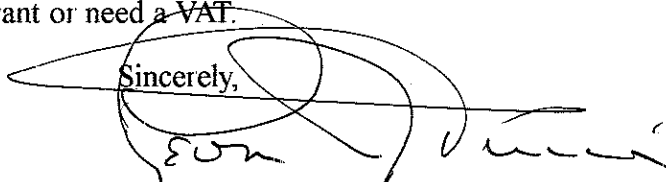
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A handwritten signature in black ink, appearing to read "Leon J. Tucci", written over the word "Sincerely,".

Mr Leon J Tucci

**MR. C. N. TINKER**  
P.O. Box 999  
BUCHANAN DAM, TX 78609-0999

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1440 New York Avenue, N W  
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Mr. C. N. Tinker

# MR. & MRS. EDWARD H. HILL

9505 QUEENSWOOD DR.  
AUSTIN, TX 78748-5912

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Mr & Mrs Edward H Hill

# MR. KENNETH BOERGER

11826 N 167TH ST. W  
SEDGWICK, KS 67135-9561

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*P.S. I strongly favor  
the flat tax.*

Sincerely,



Mr Kenneth Boerger

# MS. FRANCENE SHARP

1820 N ARKANSAS AVE.  
WICHITA, KS 67203-2565

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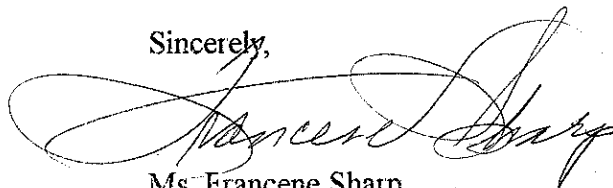
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Ms Francene Sharp

# MR. E. L. HAYNES

3600 QUIETTE DR.

AUSTIN, TX 78754-4927

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Sincerely,

*I agree with every  
statement in this letter.*

Mr E L Haynes

**MR. RICK RUDELL**  
3885 ROYAL TROON DR.  
ROUND ROCK, TX 78664-6228

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Mr. Rick Ruddell



**MS. ELIZABETH CHRISTIAN**

**APT. 150**

**2300 CEDARFIELD PKWY.**

**RICHMOND, VA 23233-1949**

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Sincerely,

*Elizabeth Christian*

Ms. Elizabeth Christian

**MR. WESLEY C. STEHR**

2 DELGADO PL.

HOT SPRINGS, AR 71909-3710

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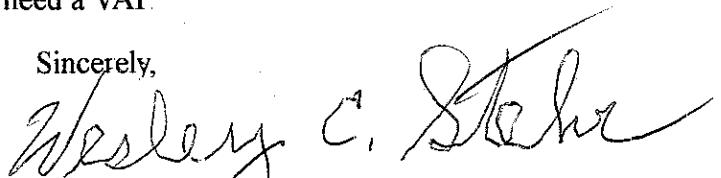
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Mr Wesley C. Stehr

# MR. GEORGE M. COOK

APT. 146

1923 E JOYCE BLVD.

FAYETTEVILLE, AR 72703-5168

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Mr. George M. Cook

# MR. TIMOTHY A. MC CORMACK

9150 ANTIOCH RD.  
SALEM, WI 53168-9344

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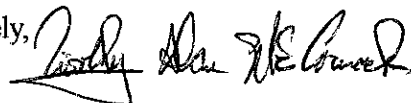
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Mr. Timothy A. Mc Cormack

**MR. SAMUEL K. LUMPE**

APT. 5

91 BELL ST.

RENO, NV 89503-5617

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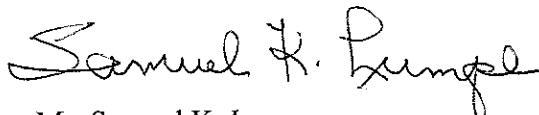
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Mr. Samuel K. Lumpe

**MR. NATHAN A. WILLITS**  
211 WESTERN HILLS DR.  
SILOAM SPRINGS, AR 72761-2575

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# MR. WAYNE E. HORNER

3 SILDEN LN.

BELLA VISTA, AR 72714-3509

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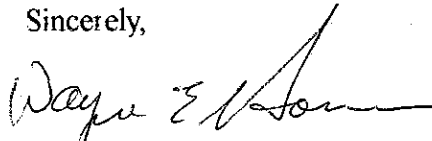
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Sincerely,



Mr Wayne E. Horner

# MR. KENNETH FISHER

1 PENZANCE DR.

BELLA VISTA, AR 72714-1725

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N.W.  
Suite 2100  
Washington, DC 20220

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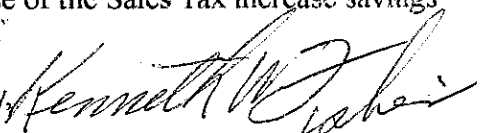
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Mr. Kenneth Fisher



# MR. ROLAND E. MOORE

222 E JASON DR.

FAYETTEVILLE, AR 72703-4054

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1440 New York Avenue, N W  
Suite 2100  
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Mr Roland E Moore

# MR. DON MURRAY

P.O. Box 535  
IOLA, KS 66749-0535

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1440 New York Avenue, N.W.  
Suite 2100  
Washington, DC 20220

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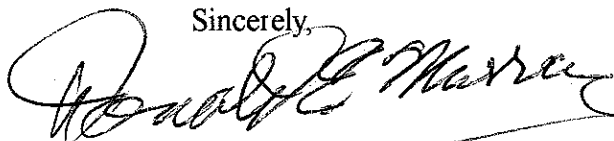
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Mr. Don Murray

MR. JOE J. CARL  
10769 OAKMONT ST.  
SHAWNEE MISSION, KS 66210-1150

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Suite 2100  
Washington, DC 20220

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Sincerely,

*(Mrs) Dorothy Carl*

Mr Joe J Carl

# D. AND R. PLUMBING AND ELECTRIC

P.O. BOX 535  
IOLA, KS 66749-0535

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1440 New York Avenue, N W  
Suite 2100  
Washington, DC 20220

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D. and R. Plumbing and Electric

# MR. WILBUR C. COPELAND

APT. 4

9006 SALEM DR.

LENEXA, KS 66215-3238

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1440 New York Avenue, N W  
Suite 2100  
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Mr. Wilbur C. Copeland

MR. DONALD L. CAMPBELL  
1554 EVERGREEN DR.  
CARSON CITY, NV 89703-8353

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1440 New York Avenue, N W  
Suite 2100  
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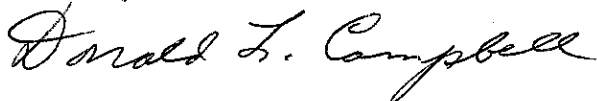
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MR. DON R. VADEN  
P.O. BOX 2408  
HAWTHORNE, NV 89415-2408

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Mr Don R Vaden

**MR. FRANK N. BENDER**

P.O. Box 11430

RENO, NV 89510-1430

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1440 New York Avenue, N.W.  
Suite 2100  
Washington, DC 20220

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Mr. Frank N. Bender



**MR. JOHN W. BORING**  
3510 MONACAN DR. W  
CHARLOTTESVLE, VA 22901-1030

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N W  
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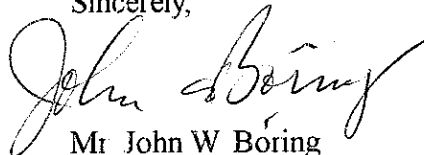
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Mr. John W. Boring

# MR. CHARLES PELLMAN

3462 MOUNT CLINTON PIKE  
HARRISONBURG, VA 22802-0703

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1440 New York Avenue, N.W.  
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Washington, DC 20220

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*Charles W. Pellman*  
*Harrisonburg, VA*

Mr. Charles Pellman

# MR. WAYNE M. HOLMES

5150 CHICO BEACH DR. NW  
BREMERTON, WA 98312-1225

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N.W.  
Suite 2100  
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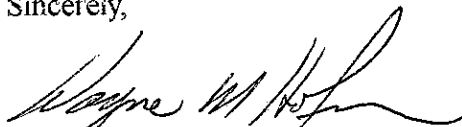
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Mr. Wayne M. Holmes

# MR. BENJAMIN E. HERRMANN

105 ELIZABETH PAGE

WILLIAMSBURG, VA 23185-5108

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1440 New York Avenue, N.W.  
Suite 2100  
Washington, DC 20220

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Mr Benjamin E. Herrmann

**MR. RICHARD G. HALL**  
36 DOMINAR WAY  
HOT SPRINGS, AR 71909-7336

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N W  
Suite 2100  
Washington, DC 20220

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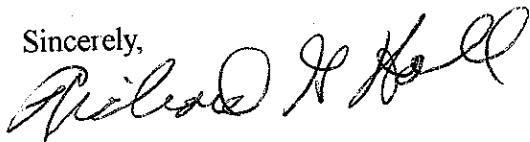
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Mr. Richard G. Hall

# MS. AUDREY NEEDLES

APT. 33

7077 E CENTRAL AVE.  
WICHITA, KS 67206-1934

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1440 New York Avenue, N.W.  
Suite 2100  
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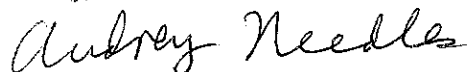
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Sincerely,



Ms. Audrey Needles

**FREDDIE PLANT**  
P.O. Box 308  
SWEET HOME, AR 72164-0308

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N.W.  
Suite 2100  
Washington, DC 20220

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Freddie Plant

**MR. TOM KASPAR**  
1722 N 120TH ST.  
OMAHA, NE 68154-4650

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1440 New York Avenue, N.W.  
Suite 2100  
Washington, DC 20220

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Mr. Tom Kaspar



**MR. AL MCCLURE**

APT. 34

1440 N GATEWOOD ST.  
WICHITA, KS 67206-1253

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1440 New York Avenue, N.W.  
Suite 2100  
Washington, DC 20220

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Mr. Al McClure

**MS. MARJORIE REID**  
2645 FOREMAN AVE.  
LONG BEACH, CA 90815-1108

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1440 New York Avenue, N W  
Suite 2100  
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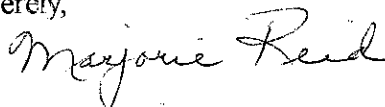
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Ms. Marjorie Reid

**MR. DAN BAHNSEN**  
1339 3RD AVE. SW  
CEDAR RAPIDS, IA 52404-1818

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1440 New York Avenue, N W  
Suite 2100  
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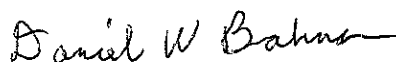
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Mr. Dan Bahnsen

**MR. RAY P. ODEN, JR.**

702 THORA BLVD.

SHREVEPORT, LA 71106-1824

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Mr. Ray P. Oden, Jr

**MR. DAVID PERKINS JR., JR.**

919 BAY ESPLANADE

CLEARWATER, FL 33767-1112

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Mr. David Perkins Jr., Jr.

# MR. LAWRENCE W. CARROLL

STE. 202

706 TURNBULL AVE.

ALTAMONTE SPRINGS, FL 32701-6476

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1440 New York Avenue, N W  
Suite 2100  
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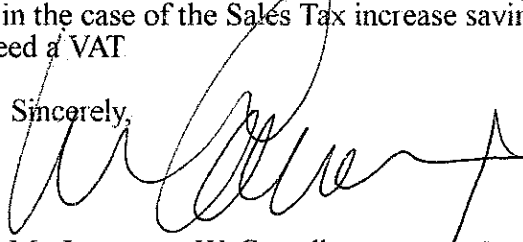
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Mr. Lawrence W. Carroll

**MS. VIOLA K. CAGE**

2523 WINTHROP DR.

DALLAS, TX 75228-2962

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1440 New York Avenue, N W  
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Ms Viola K. Cage

**MR. DAVEY GADDY**  
NEW YORK LIFE  
P.O. BOX 1344  
CLARKSDALE, MS 38614-1344

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Mr. Davey Gaddy



MR. CHARLES C. RICE  
6220 KINGSTON RD.  
OKLAHOMA CITY, OK 73122-7602

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1440 New York Avenue, N W  
Suite 2100  
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Mr Charles C. Rice

# RUEBEN THOMPSON

STE. 120

5408A BELL ST.

AMARILLO, TX 79109-6270

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1440 New York Avenue, N.W.  
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Rueben Thompson

MR. E. E. RICHARDS, JR.

P.O. Box 197

OREGON, MO 64473-0197

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Mr. E. E. Richards, Jr.

**MR. EDMUND J. WEGNER**

14100 LENOX DR.

NEW BERLIN, WI 53151-3851

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1440 New York Avenue, N.W.  
Suite 2100  
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Mr. Edmund J. Wegner

MR. FLOYD F. SMITH  
1610 S MAPLE ST.  
OTTAWA, KS 66067-3816

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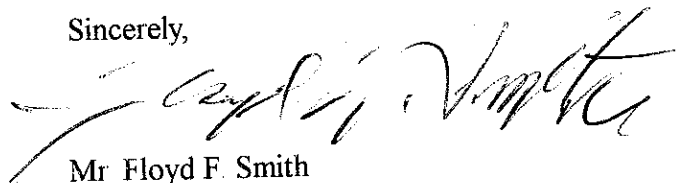
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Sincerely,



Mr. Floyd F. Smith

**MRS. EVA NAPIER**  
RR 1 Box 379  
KEYSVILLE, VA 23947-9801

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N.W.  
Suite 2100  
Washington, DC 20220

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Sincerely,

*Mrs. Eva Napier*

Mrs. Eva Napier

**MR. MELVIN J. SPENCER**  
5910 N SHAWNEE AVE.  
OKLAHOMA CITY, OK 73112-1627

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N.W.  
Suite 2100  
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Sincerely,



Mr. Melvin J. Spencer

# MS. SHIRLEY HATHAWAY

N 10500 JONES RD.

TOMAHAWK, WI 54487-9074

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1440 New York Avenue, N W  
Suite 2100  
Washington, DC 20220

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Sincerely,



Ms. Shirley Hathaway



**MR. JOHN J. ANSPACH**  
3712 ROBERTS DR.  
LOGANSPOUR, IN 46947-4019

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N W  
Suite 2100  
Washington, DC 20220

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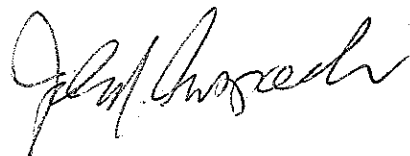
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Sincerely,



Mr. John J. Anspach

# MS. ELIZABETH HENDRY

1431 CHEROKEE CIR.

BURKBURNETT, TX 76354-2845

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N W.  
Suite 2100  
Washington, DC 20220

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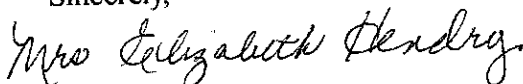
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Ms Elizabeth Hendry

MS. ANNE B. ELLIS  
11 LAND COVE CIR.  
MALAKOFF, TX 75148-4744

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N.W.  
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Sincerely,



Ms Anne B Ellis

**MR. PAT O. ECKELS**

2511 WEDGLEA DR.  
DALLAS, TX 75211-2000

*ART 609*

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N.W.  
Suite 2100  
Washington, DC 20220

*Please quit  
pushing  
down Flat Tax*

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*We have been  
put off too  
long - go Flat Tax*

Sincerely,

*Pat O. Eckels*

Mr. Pat O. Eckels

**MS. NANCY PIERCE**  
10519 COUNTY RD. 202  
FORNEY, TX 75126-6609

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N.W.  
Suite 2100  
Washington, DC 20220

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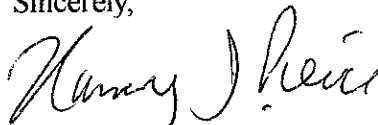
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Ms Nancy Pierce

# MR. RICHARD CURRIER

839 DEVON DR.

SAINT MARYS, GA 31558-8721

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N.W.  
Suite 2100  
Washington, DC 20220

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St Marys, Ga  
Mr Richard Currier

**MS. GLORIA ARTIANO**

13216 CHALLABURTON DR.

DALLAS, TX 75234-5024

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N.W.  
Suite 2100  
Washington, DC 20220

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Sincerely,

*No value-added tax or a total abolishment of the present IRS systems. The latter is a disaster!*

Ms. Gloria Artiano

# MR. KENDRICK MATTHEWS

11334 EARLYWOOD DR.  
DALLAS, TX 75218-1320

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N W  
Suite 2100  
Washington, DC 20220

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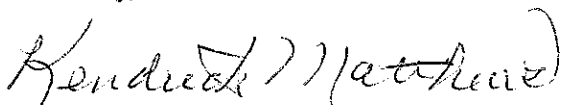
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Mr Kendrick Matthews



**MR. DE WEES**  
3932 PICTURELINE DR.  
DALLAS, TX 75233-3614

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N.W.  
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*The people of this country can change back to be run by the Democrats just like we Sincerely, changed it to be run by the Republicans. Take that for what it's worth. You need a Dringhouse & DeWees*

Mr. De Wees

**MS. DORIS L. PLUME**

5308 ROYAL CREST DR.  
DALLAS, TX 75229-5541

The President's Advisory Panel on Federal Tax Reform  
1440 New York Avenue, N W  
Suite 2100  
Washington, DC 20220

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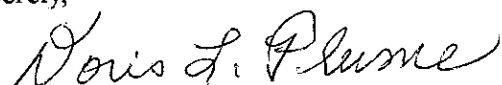
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Ms Doris L. Plume