

**The Theodore Tannenwald, Jr.
Foundation for Excellence in Tax Scholarship, Inc.**
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November 28, 2007

Herbert N. Beller
President
McGee Grigsby
Vice President
Mark J. Silverman
Secretary-Treasurer

TO: All Participants/Faculty Sponsors
2007 Tannenwald Writing Competition

I am writing to express thanks to each of you for participating in the 2007 Tannenwald Writing Competition, co-sponsored by the Tannenwald Foundation and the American College of Tax Counsel.

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Fifty (50) students representing law schools throughout the country participated. We continue to be very pleased with the high quality of the papers submitted, as well as the broad range and current relevance of the subject areas addressed. In addition to the first, second and third-place cash prize winners, two additional papers were selected for special "Honorable Mention" recognition.

The winning papers are:

First Prize (\$3,500):

James Bamberg

University of Florida, Levin College of Law
A Different Point of Venue: The Plainer Meaning of Internal Revenue Code Section 7482(b)
Faculty Sponsor: Prof. Kristin Gutting

Second Prize (\$2,500):

David Kamin

New York University School of Law
What's a Progressive Tax Change? Unmasking Hidden Value of Distributional Debates
Faculty Sponsor: Prof. Lily Batchelder

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Bernard Wolfman

Third Prize (\$1,500)

Joshua R. Mourning

Washington University in St. Louis School of Law
*A Tax Policy Analysis of Congress's Labyrinthine Stock Option
Tax Scheme*
Faculty Sponsor: Prof. Cheryl D. Block

The Honorable Mention papers are:

Lora Cicconi

UCLA School of Law
*Blaming 162(m) for the Backdating Scandal: Legitimate
Concerns or Scapegoating?*
Faculty Sponsor: Prof. Steve Bank

Michelle Christenson

New York University School of Law
Optimal Property Taxation: An Endowment Tax on Land Value
Faculty Sponsor: Prof. Lily Batchelder

We congratulate all of the Competition participants and sponsors on your dedication to excellence in tax scholarship, and extend our best wishes for success in all your endeavors.

Sincerely,

Herbert N. Beller
President

cc. Foundation Board
Frederic L. Ballard, Jr.
President, American College of Tax Counsel