

**The Theodore Tannenwald, Jr.
Foundation for Excellence in Tax Scholarship, Inc.**
1275 Pennsylvania Ave., N.W., Suite 200
Washington, D.C. 20004
(202) 383-0120

November 30, 2005

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

TO: All Participants/Faculty Sponsors
2005 Tannenwald Writing Competition

I am writing to express thanks to each of you for participating in the 2005 Tannenwald Writing Competition, co-sponsored by the Tannenwald Foundation and the American College of Tax Counsel.

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More than 40 students representing law schools throughout the country participated. We were 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, four additional papers were selected for special "Honorable Mention" recognition.

The winning papers are:

First Prize (\$3,500):

Chloe A. Burnett

New York University School of Law
*From the CFC Babel to the Round Table: Replacing Multiple
CFC Regimes With a Collective, Targeted Attribution System*
Faculty Sponsor: Prof. H. David Rosenbloom

Second Prize (\$2,500):

Celia Whitaker

Yale Law School
*How to Build a Bridge: Eliminating the Book-Tax Accounting
Gap*
Faculty Sponsor: Prof. Michael J. Graetz

Third Prize (\$1,500)

Andrew L. Grossman

New York University School of Law
Examining the Education Provisions of the Tax Code
Faculty Sponsor: Prof. Deborah Schenk

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The Honorable Mention papers are:

Lindsay H. Rubel

Washington and Lee School of Law
Complexity, Regressivity, and Income Disparity: Self-defeating Aspects of the Earned Income Tax Credit
Faculty Sponsor: Prof. Harlan Beckley

Joshua Mishkin

University of Maryland School of Law
The State of Integration in a Partial Integration State: A Discussion of Corporate Tax Integration, President Bush's Fiscal 2004 Year Proposals, and The Jobs and Growth Tax Relief Reconciliation Act of 2003
Faculty Sponsor: Prof. Robert I. Keller

Natalya Teplitsky

Hofstra University School of Law
Contingent Liability Tax Shelters: Past, Present and No Future
Faculty Sponsor: Prof. Linda Galler

Chin-Chin Yap

Georgetown University Law Center
The Tax Shelter Games
Faculty Sponsor: Prof. Ethan Yale

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
Louis A. Mezzullo
President, American College
of Tax Counsel