

## REPORT OF THE NOMINATING COMMITTEE

## 2011-2012 Nominees

In accordance with Sections 6.1 and 6.3 of the Section of Taxation Bylaws, the following nominations have been submitted by the Nominating Committee for terms beginning at the conclusion of the 2011 Annual Meeting in August. Under the Section Bylaws, the current Chair-Elect, William M. Paul of Washington, DC, becomes Chair of the Section at the close of the Annual Meeting.

<b>Chair-Elect:</b>	Rudolph R. Ramelli, New Orleans, LA
<b>Vice Chairs:</b>	John P. Barrie, New York, NY (Communications) William H. Caudill, Houston, TX (Professional Services) Kathryn Keneally, New York, NY (Committee Operations) Douglas M. Mancino, Los Angeles, CA (Publications) Emily A. Parker, Dallas, TX (Government Relations) Fred T. Witt, Phoenix, AZ (Administration)
<b>Secretary:</b>	Megan L. Brackney, New York, NY
<b>Assistant Secretary:</b>	Thomas D. Greenaway, Boston, MA
<b>Council Directors:</b>	Pamela Baker, Chicago, IL W. Curtis Elliott, Jr., Charlotte, NC Scott D. Michel, Washington, DC Eric B. Sloan, New York, NY Brian P. Trauman, New York, NY

## To the Editor

February 15, 2011

The undersigned are current and former Chairs and Vice Chairs of the Committee on Partnerships and LLCs and the Committee on Real Estate. We write in our individual capacities to express our strong disagreement with an article entitled "What Is the Value of a 'Should' Opinion?" that appeared in the Winter 2011 issue of the *NewsQuarterly*. The article discusses the Tax Court's decision in *Canal Corporation v. Commissioner*, 135 T.C. No. 9 (2010). For reasons that have been detailed elsewhere (including in various articles and at Tax Section Committee meetings), we believe that *Canal Corporation* was wrongly decided and that penalties should not have been applied to the taxpayer.

Sincerely,

Steven P. Berman  
Barbara Spudis de Marigny  
Jon G. Finkelstein  
Todd D. Golub  
Eliot L. Kaplan  
Charles R. Levun  
Leslie H. Loffman  
Sanford C. Present  
Blake D. Rubin  
Bahar A. Schippel  
Andrea M. Whiteway