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Foundation for Excellence in Tax Scholarship, Inc.**
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November 28, 2017

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2017 Tannenwald Writing Competition**

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I am writing to express thanks to each of you for participating in the 2017 Tannenwald Writing Competition, co-sponsored by the Tannenwald Foundation and the American College of Tax Counsel.

First Prize (\$5,000):

David Berke
Yale Law School
Reworking the Revolution: Treasury Rulemaking & Administrative Law
Faculty Sponsor: Prof. Anne L. Alstott

Second Prize (\$2,500):

Daniel W. Blum
NYU Law School
Treaty Shopping and its Prevention in a Post-BEPS World
Limitation-on-Benefits, Beneficial Ownership and the Principal Purpose Test: Evolution, Underlying Rationales and Interrelation
Faculty Sponsor: Prof. H. David Rosenbloom

Third Prize (\$1,500):

Tara Stark
Antonin Scalia Law School, George Mason University
The Billion-Dollar Question: Is It Time To Treat Profit From the Sale of Broadcasting Rights as Unrelated Business Income?
Faculty Sponsor: Prof. Rachelle Holmes Perkins

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,

A handwritten signature in blue ink, appearing to read "Herbert N. Beller".

Herbert N. Beller
President

cc. Foundation Board
Robert E. McKenzie
President, American College of Tax Counsel