

**The Theodore Tannenwald, Jr.
Foundation for Excellence in Tax Scholarship, Inc.**
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November 26, 2014

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2014 Tannenwald Writing Competition**

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I am writing to express thanks to each of you for participating in the 2014 Tannenwald Writing Competition, co-sponsored by the Tannenwald Foundation and the American College of Tax Counsel.

Two papers were selected this year for cash prizes and two for Honorable Mentions.

First Prize (Tie - \$4,500 each):

Alex Levy
New York University School of Law
Believing in Life After Loving: IRS Regulation of Tax Preparers
Faculty Sponsor: Prof. David Kamin

Mark C. Westenberger
Washington University in St. Louis School of Law
*Tax-Exempt Hospitals and the Community Benefit Standard:
A Flawed Standard and a Way Forward*
Faculty Sponsor: Prof. Cheryl D. Block

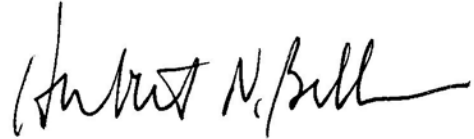
Honorable Mentions:

Nika Antonikova
University of San Diego
Real Taxes in Virtual Economies: What Does the I.R.S. Say
Faculty Sponsor: Brian Galle

Michael Daly
Georgetown University Law Center
Bound and Gagged: Making the Case for Congress Delegating Tax Policy to the Experts
Faculty Sponsor: Tom Field

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 black ink, appearing to read "Herbert N. Beller". The signature is fluid and cursive, with a long horizontal stroke at the end.

Herbert N. Beller
President

cc. Foundation Board
Thomas J. Callahan
President, American College of Tax Counsel