

Laura R. Wyeth, CPA

February 8, 2010

The Honorable Senator Martin Looney, Chair
The Honorable Representative Claire Janowski, Chair
The Honorable Senator John McKinney, Ranking Member
The Honorable Representative John Piscopo, Ranking Member
Executive and Legislative Nominations Committee
Room 1000, Legislative Office Building
Hartford, CT 06106

Dear Senator Looney, Representative Janowski, Senator McKinney, Representative Piscopo and other members of the Executive and Legislative Nominations Committee:

As a tax practitioner in Hartford for more than 25 years, I am writing to support the nomination of Richard Nicholson as Commissioner of Revenue Services.

At my retirement at the end of 2008, I had been Managing Director of the State and Local Tax practice in the Hartford office of PricewaterhouseCoopers LLP for many years. For at least the last 15 years of my career, I had the opportunity to work with Richard Nicholson in a number of capacities. We have worked together while I was chairing or serving on various task forces; these include the Connecticut Streamlined Sales Tax Commission, the Connecticut Department of Revenue Services (DRS) Business Users Committee and the DRS Managed Compliance Task Force, as well as other task forces to study and propose legislation regarding both sales and use tax and corporation business tax issues. We have also spoken at conferences together and worked together to resolve issues related to particular taxpayers.

I have always found Mr. Nicholson to be very knowledgeable, committed to understanding each issue and giving careful consideration to the fairness and implications of any proposed action. His communication skills are excellent. Even when we have not been in agreement, my experience has been that Mr. Nicholson listened and gave each issue a fair hearing.

He has always demonstrated his commitment to the high ethical standards required of DRS. He knows that voluntary compliance provides the most cost efficient manner of collecting taxes and is committed to educating and assisting the public in meeting tax obligations. He recognizes that most taxpayers report and pay taxes as required, but he has coupled that with a belief in vigorous enforcement of tax laws when taxpayers fail to uphold their obligations, such as when they collect but fail to remit sales taxes to the state.

Richard Nicholson is focused, experienced, knowledgeable and has amply demonstrated the unique skills needed to lead the complex agency that administers Connecticut tax laws. I strongly support his nomination to be Commissioner of Revenue Services.

If I can provide you with any further information, please do not hesitate to contact me at 860-456-2252 or lrwyeth@gmail.com.

Very truly yours,

Laura R. Wyeth, CPA