

**Linda K. Dwyer**

To whom it may concern:

My husband and I have retired to Virginia. We left CT because living there became unreasonable. Not only was the estate tax ridiculous (plus a high sales tax and high income tax), but taxing Social Security went beyond the pale.

Virginia repealed their estate tax and they do not tax Social Security. Nothing more to say. Now that we are here, we find cheaper gas, cheaper registration of cars, pretty much cheaper everything.