

**James Staley**  
**JESTaley@aol.com**  
**Enfield, Connecticut 06082**

Let's see, Connecticut consistently ranks either either dead last or very near the bottom in every single ranking of best states to retire in. Eliminating tax on social security would help, but also need to look at other taxes. My wife and I are already looking at Pennsylvania, where Social Security is not taxed, pensions are not taxed, IRA distributions are not taxed, and 401(k) distributions are not taxed! In addition, property taxes are low! From a personal viewpoint, I would like to stay in CT to be with friends from having lived here for about 45 years. From a financial viewpoint, I am a damn fool! Please make the necessary changes such that CT moves up at least into the middle of the pack or better in the state rankings.