

WILMER, CUTLER & PICKERING
1666 K STREET, N. W.

RICHARD H. WILMER (1892-1976)

LLOYD N. CUTLER
JOHN H. PICKERING
MANUEL F. COHEN
HUGH R. H. SMITH
LOUIS F. OBERDORFER
J. ROGER WOLLENBERG
CHARLES C. GLOVER, III
MARSHALL HORNBLOWER
HENRY T. RATHBUN
REUBEN CLARK
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HOWARD P. WILLENS
ANDREW T. A. MACDONALD
ROBERT A. HAMMOND, III
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DAVID R. ANDERSON
J. RODERICK HELLER, III
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DENNIS M. FLANNERY
DANIEL MARCUS
JAMES ROBERTSON
RAYMOND C. CLEVINGER, III
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MICHAEL R. KLEIN
STEPHEN A. WEISWASSER
TIMOTHY N. BLACK
SALLY KATZEN
F. DAVID LAKE, JR.
PAUL J. MODE, JR.
STEPHEN F. BLACK
C. BOYDEN GRAY
RONALD J. GREENE
JAY F. LAPIN
DEANNE C. SIEMER
GARY D. WILSON

EZEKIEL G. STOODARD
GERARD C. SMITH
COUNSEL

WASHINGTON, D. C. 20006

CABLE ADDRESS: WICRING WASH., D. C.

INTERNATIONAL TELEX: 440-239

TELEX: 89-2402

TELEPHONE 202 872-6000

EUROPEAN OFFICE

5, CHEAPSIDE

LONDON, EC2V 6AA, ENGLAND

TELEPHONE 01-236-2401

TELEX: 851 883242

CABLE ADDRESS: WICRING LONDON

RICHARD A. ALLEN
PETER D. BEWLEY
STEWART A. BLOCK
LACKLAND H. BLOOM, JR.
MICHAEL L. BURACK
RICHARD W. CASS
WILHELMINA REUBEN COOKE
MICHELE B. CORASH
MARY CAROLYN COX
PATRICIA D. DOUGLASS
S. ALLEN EARLY, III
JAMES R. FARRAND
NANCY C. GARRISON
NEAL M. GOLDBERG
CORNELIUS J. GOLDEN, JR.
FRANCES M. GREEN
ROBERT C. HACKER
ALLEN H. HARRISON, JR.
JOHN H. HARWOOD II
MICHAEL S. HELFER
A. STEPHEN HUT, JR.
C. LORING JETTON, JR.
DAVID R. JOHNSON

NEIL J. KING
WILLIAM J. KOLASKY, JR.
JOHN H. KORNS
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ELWYN C. LEE
CARY B. LERMAN
ROBERT B. McCAW
MARY A. McREYNOLDS
A. DOUGLAS MELAMED
ROBERT R. MORRIS
WILLIAM T. PERLSTEIN
PHILLIP L. RADOFF
RENÉ TOWNSEND ROBINSON
JOHN ROUNSAVILLE, JR.
MICHAEL S. SCHOOLER
GAIL F. SCHULZ
KAREN KOSER SCHWARTZ
THEODORE S. SIMS
MARIANNE K. SMYTHE
DOUGLAS G. THOMPSON, JR.
ALAN S. WEITZ
ROBERT G. WILSON
WALTER T. WINSLOW, JR.
ROGER M. WITTEN

September 2, 1976

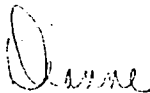
Mr. James R. Leonard
Vice President
Robert R. Nathan Associates, Inc.
1200 Eighteenth Street, N.W.
Washington, D.C. 20036

Dear Jim:

Thank you for the helpful comments on the Taxation paper. I have enclosed three more papers -- Land Alienation, Education and Corporations -- in the hope that you can give us some preliminary comments on those within the next week or ten days.

If we haven't worn out our welcome when you finish those papers, we will send our newest works on Local Government and Natural Resources, probably some time late next week.

Sincerely,



Deanne C. Siemer

Enclosures

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