## **MEMORANDUM**

TO :

Commissioners Gallman and Koerner

FROM :

Commissioner Manley

SUBJECT:

Elliott Wagner--Offer on <u>U</u>nincorporated

Business Tax--1953-1972

Attached hereto please find the aforementioned file, together with a memorandum from Hearing Officer L. Robert Leisner, concerning what he feels might be an appropriate settlement of this matter.

I have checked the file and find that this matter has been running for a long, long time. I think Mr. Leisner's memorandum deserves consideration. If you feel the same way, kindly so indicate by your signature hereon.

Commissioner

July 2, 1973

Attachment--Wagner file

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