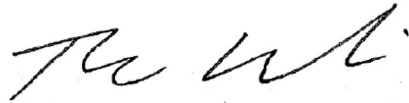


Dear Senator Hettleman:

I strongly oppose SB 1045. I am a practicing CPA at Lanigan Ryan, PC a MD based CPA firm where our office is located in MD and hope to keep it in MD. These changes will significantly impact on our firm as well as our clients located in MD. Our office comprises of 50% of MD residents and 50% of VA residents who make the commute to work in MD, we like working in MD. If HB 1554 passes we will strongly consider moving our office to VA as it does not make sense to stay in MD if this passes, these changes will not just affect tax revenue but will affect the small businesses that we utilize to go out to lunch, fill up our gas tanks, go to local stores at lunch, etc. We will do our best to remove our footprint in MD and encourage our multi-million-dollar clients/decision makers to do so as well.

I appreciate your consideration or opposing SB 1045.

A handwritten signature in black ink, appearing to read "Ryan Barnoski".

Ryan Barnoski, CPA
Partner
Lanigan Ryan, PC
301-258-8900