

July 2, 2009

P.O. Box 65490  
St. Paul, MN 55165

Dear Elizabeth:

I retired from the Attorney General's Office in January 2008. I served my entire legal career at the Office, having been initially appointed in 1969 by Attorney General Douglas Head.

At the time I started with the Office I was based at the Capitol as an investigator with what was then known as the Consumer Division. Following graduation from law school and admission to the bar, I began working as an Assistant Attorney General with the Tax Litigation Division, where I spent the bulk of my career.

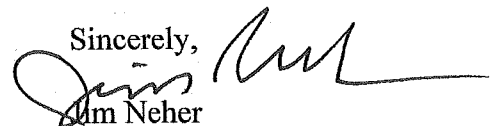
I worked with Lori Swanson for nine years. I found her to be friendly and courteous with others. She cares about her colleagues and has always been interested in discussing their concerns through open communication.

During my time with the Office, Lori was one of two Attorneys General who conducted regular division meetings. At these meetings the Attorney General reviews case summaries prepared by the division attorneys, and then discusses the cases with them. Lori was always conversant with the facts and issues in the cases because she had thoroughly read the case summaries and reviewed any legal memoranda that had been prepared. Some attorneys may feel threatened by the involvement of the Attorney General; however, most of my colleagues and I found the experience to be both instructive and rewarding. Lori is a lawyer's lawyer and is committed to providing the best possible legal services to the citizens of Minnesota.

I recall one division meeting in which Lori initiated discussion of a corporate tax file involving an out-of-state credit card company. The issue in the case was complex - whether it was a violation of the Equal Protection Clause to impose a tax on income derived from business conducted in Minnesota where the credit card company had no physical presence in the State. In addition to providing insight with respect to the Equal Protection issue, Lori was helpful in providing information on both modern banking practices and the intricacies of credit card operations.

Lori cares deeply about carrying out her responsibilities as Attorney General to the best of her ability and is a real asset to the state of Minnesota. I appreciated the opportunity to work with her.

Sincerely,



Jim Neher