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January 8, 2004

Ralph Seeley
Assistant Superintendent for Business
Coppell Independent School District
200 South Denton Tap Road
Coppell, Texas 75019

Dear Mr. Seeley:

I appreciate your assistance in presenting your School Board on January 12, 2004 the item dealing with the increase in additional penalty for tax collections that was approved by the state legislature in 2001.

As requested, I have sent previously the resolution that would require passage and some suggested agenda wording. Attached to this letter, please find two documents of background information that you may find useful: background bullets on the 20% collection penalty and a list of all our clients that have already adopted the 20% collection penalty. This list grows every day, as many jurisdictions are considering this same item at this time.

Should you have any questions or require further documentation, please do not hesitate to call me. Again, thank you for your assistance.

Sincerely,

Nancy R. Primeaux
Regional Manager