

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
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December 4, 2007

Thomas M. Atherton
Bose McKinney & Evans, LLP
135 North Pennsylvania Street
Indianapolis, IN 46204

Dear Mr. Atherton,

On November 28, 2007, the Nexus Group responded on behalf of the LaPorte County Assessor and Township Assessors to the ratio study conducted by Robert Denne, which was paid for by your client, William H. Wendt. As you know, Nexus Group's response was provided to the Department nearly two weeks before their December 10 deadline. The Department is in the process of analyzing the county's response. Additionally, the Department is still reviewing the Denne Study, which you provided to us on October 19, 2007. However, during our analysis, it has become clear that we do not have all of the data used by Mr. Denne. Therefore, we request that your client provide us with all of the data used to create the Denne Study.

As we informed LaPorte County Assessor Carol McDaniel in a letter on November 20, 2007, it is the Department's goal to ensure fair, just, and accurate assessments in LaPorte County. To reach that goal, it is important that LaPorte County, the Department, and Mr. Wendt review the exact same data. At this point in our analysis of the Denne Study, it is obvious that we do not have all of the data used by Mr. Denne. Therefore, we ask that you please provide us with all of the data Mr. Denne used to create his ratio study.

Thank you for your attention to this matter. If you have any questions or concerns, please feel free to contact the Department's General Counsel, Timothy J. Rushenberg, at (317) 233-6770.

Sincerely,

A handwritten signature in cursive script, appearing to read "Cheryl A. W. Musgrave".

Cheryl A. W. Musgrave
Commissioner

cc: Shaw Friedman
Carol McDaniel
William H. Wendt