

DOVER DIXON HORNE PLLC

Attorneys at Law

ALLAN W. HORNE
 CYRIL HOLLINGSWORTH
 THOMAS S. STONE
 STEVE L. RIGGS
 MICHAEL O. PARKER
 JOSEPH H. PURVIS
 CHARLES W. REYNOLDS
 JOHN B. PEACE
 WILLIAM DEAN OVERSTREET
 MICHAEL G. SMITH +
 GARY B. ROGERS

JAMES PAUL BEACHBOARD =
 CAL McCASTLAIN
 MARK H. ALUISON
 RANDALL L. BYNUM
 MONTE D. ESTES
 WILLIAM C. BIRD III
 CARL F. (TREY) COOPER III
 BRIDGET H. NORTON
 TJ LAWHON

425 W. CAPITOL AVE STE 3700
 LITTLE ROCK, AR 72201-3465
 TELEPHONE (501) 375-9151
 FACSIMILE (501) 375-6484
 www.doverdixonhorne.com

DARRELL D. DOVER (1933-2009)
 PHILIP E. DIXON (1932-2005)

OF COUNSEL
 GARLAND W. BINNS, JR.

= ALSO LICENSED IN TENNESSEE
 + ALSO LICENSED IN TEXAS

 MERITAS LAW FIRMS WORLDWIDE

June 8, 2015

Mr. Joel DiPippa
 Dept. of Finance and Administration
 P. O. Box 1272, Room 2380
 Little Rock, AR 72203

Re: *New Cingular Wireless PCS LLC, et al. v. Richard A. Weiss, et al.*
 Pulaski County Circuit No. 60CV-14-1722

Dear Joel:

I am writing to provide some information about the above case.

As you know, we entered into an agreement, ultimately memorialized by an Order signed by the Judge, dropping all claims for refund of taxes reported on returns filed before November, 2007 because they are outside the statute of limitations. As a result of that Order, we have examined the data supplied with the refund application to determine which amounts fall within the statute of limitations. In doing so, we have also taken into account the June, 2012 adjustments outlined in our June 15, 2012 letter to the Department. As a result, at trial we will present claims in the following amounts:

New Cingular	\$ 13,971,582.79
New Cingular Wireless Holdings (Pine Bluff)	\$ 384,175.24

Of course, we will also be claiming interest on these amounts.

I also wanted to advise you that it is our intention to present evidence in the form of charts, summaries, or calculations. For example, we will certainly be offering the spreadsheets contained on the data discs originally provided to the Department and may also present exhibits which constitute summaries of the spreadsheets as well as summaries of the billing information used to generate those spreadsheets and the revisions noted above, and perhaps other similar exhibits. Please advise if you desire to examine any of the source records that relate to the spreadsheets.

Received

JUN 09 2015

Revenue Legal Counsel

Joel DiPippa
June 8, 2015
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Thank you for your attention to this matter.

Sincerely,

DOVER DIXON HORNE, PLLC

A handwritten signature in black ink, appearing to read "Michael G. Smith". The signature is fluid and cursive, with the first name "Michael" and last name "Smith" clearly distinguishable.

Michael G. Smith

MGS/bh

cc (via email only): Jim Frickelton
Margaret Wilson
Michael O. Parker
Gary B. Rogers