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March 24, 2011

Senator Johnny Ellis Chair Senate Rules Committee State Capitol, 119 Juneau, Alaska, 99801-1182

Re: Senate Bill 23, Alaska Film Production Tax Credit

Dear Senator Ellis:

I would like to offer my support for Senate Bill 23, the extension of the Alaska Film Production Tax Incentive Program.

I have personally seen new and existing clients, as well as third parties, benefit directly and indirectly from the current version of the credit. New and existing businesses in Alaska of small, medium, and large scale and their employees are finding new economic opportunities and developing new trades and skill sets.

The continuing benefits to my clients result in interesting and new work for my firm and me. Without question, the introduction of the credit has had a direct impact on my practice and resulted in unique opportunities for me to use skills I have developed in the past, and learn new areas of the law. The benefits and opportunities that my clients, business throughout Alaska, and I have realized may cease to exist without the extension of the Alaska Film Production Tax Incentive Program.

In order to maintain the existing benefits provided by the Alaska Film Production Tax Credit, attract more business opportunities to Alaska, and compete with other states and countries with similar incentives, I offer my support to Senate Bill 23. Extending the credit will show a clear commitment to businesses in other states and

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countries that Alaska is committed to developing an entertainment industry and attracting their business.

Sincerely,

MANLEY & BRAUTIGAM, P.C.

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Cole M. Lindemann