



Georgia Poultry Federation

February 7, 2011

Mr. A.D. Frazier
Chairman
Special Council on Tax Reform and Fairness for Georgians
State Capitol, Room 338
Atlanta, Georgia 30334

Dear Mr. Frazier:

The Georgia Poultry Federation endorses the recommendations of the Special Council on Tax Reform and Fairness for Georgians. The Federation is a trade association which represents poultry growers, poultry companies and allied industry in Georgia, the nation's leading poultry producing state.

We appreciate the manner in which the Special Council approached the monumental charge to study Georgia's tax structure and make recommendations for reform to the legislature. The process was open and transparent as promised, and the Federation is thankful for the opportunity provided to all businesses and citizens of Georgia to be heard.

Throughout the process, the primary message from the Federation was that the Special Council's recommendations should acknowledge that Georgia businesses are in competition with other states as well as other nations throughout the world. This is certainly true for Georgia's poultry producers, and we believe that the Special Council's report did acknowledge this important reality. Many of Georgia's poultry companies operate in multiple states, and they regularly make decisions, large and small, about where to make capital investments and where to retain or expand jobs. The tax environment of the state is one of a number of factors that are considered when making these decisions.

Thank you again for the hard work and thoughtful evaluation that you and the Special Council members and staff put into developing the report for the General Assembly. We now look forward to working with the legislature as the recommendation package begins the legislative process.

Sincerely yours,

Handwritten signature of Mike Giles in black ink.

Mike Giles
President

Handwritten signature of Abit Massey in black ink.

Abit Massey
President Emeritus