



March 9, 2011

The Honorable Olympia Snowe
United States Senate
154 Russell Senate Office Building
Washington, D.C. 20510
Electronically transmitted

Dear Senator Snowe:

The Small Business & Entrepreneurship Council (SBE Council) stands in strong support of Senate Resolution 88 (S.Res.88), a resolution expressing the Sense of the Senate that U.S. entrepreneurs should be able to retain choice in how they organize their businesses. S.Res.88 protects small business owners and entrepreneurs from being forced to reorganize as C corporations, and from a massive tax increase as well.

S.Res.88, if passed, would send the type of signal that entrepreneurs are looking for from Washington. Small business owners continue to report that overreaching government regulation and the prospect of higher taxes remain impediments to their recovery. Their lingering uncertainty in regards to taxes is harming our nation's job growth and investment.

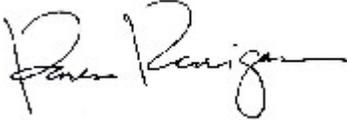
President Obama says he's heard our concerns about government barriers and burdens, and he has promised to take action. Yet, signals from the Administration point to initiatives that will only burden business owners with higher costs. That is certainly the case with President Obama's proposed budget to Congress, as well as U.S. Treasury Secretary Timothy Geithner's flirtation with forcing millions of flow-through entities to reorganize as C corporations.

When small business owners think about tax reform – an issue they certainly would like Congress to address – they are thinking less complexity and lower taxes. Proposals such as the one Secretary Geithner is considering will increase small business costs and raise their taxes. This is not a smart thing to do if we want our entrepreneurs to create jobs, invest, and grow.

Unfortunately, it seems the Administration is not listening closely to America's entrepreneurs. Therefore, S.Res.88 is needed to protect our nation's small business owners from higher taxes.

Senator Snowe, your stalwart leadership on behalf of America's small business and entrepreneurial sector is most appreciated. Again, thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Karen Kerrigan". The signature is fluid and cursive, with a long horizontal stroke at the end.

Karen Kerrigan
President & CEO