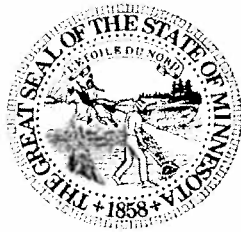


STATE OF MINNESOTA

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APR 4 2011



President of the Senate

MARK DAYTON
GOVERNOR

NOTICE OF APPOINTMENT

Myron L. Frans

1704 Humboldt Ave S.
Minneapolis, Minnesota 55403
County of Hennepin
Congressional District 5

Because of the special trust and confidence I have in your integrity, judgment and ability, I have appointed and commissioned you to have and to hold the office of:

**COMMISSIONER
OF REVENUE**

Effective: April 6, 2011

Term Expires: January 5, 2015

This appointment carries with it all rights, powers, duties, and emoluments granted by law and pertaining to this position until this appointment is superseded or annulled by me or other lawful authority or by any law of this State.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Minnesota to be affixed at the Capitol in the City of Saint Paul, March 31, 2011.




Governor


Secretary of State

Replacing: Daniel A. Salomone

MYRON L. FRANS

1704 Humboldt Avenue South
Minneapolis, Minnesota 55403

Office: (763) 398-7133
Home: (612) 377-8411
Cell: (612) 616-9944
Email: mfrans@leedsmicro.com

EXECUTIVE EXPERIENCE

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**Leeds Forensic Systems, Inc., Leeds Precision Instruments, Inc., and
Leeds Instruments, Inc., Minneapolis 2009 to present**
President

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President of the Senate

- President of medium-size manufacturer and world-wide distributor of forensic comparison microscopes and spectral inspection systems for crime labs
- Recipient of 2010 Governor's International Trade Award
- President of Olympus microscope dealership covering 14 states
- Management of 75 employees; sales representatives; repair, calibration and service representatives; finance and accounting; human resources; marketing; customer service; manufacturing; international sales; and legal matters

LEGAL EXPERIENCE

TAX LITIGATION AND CONTROVERSY PRACTICE

1983 to 2009

Faegre & Benson LLP, Minneapolis 1999 to 2009
Partner

Gray Plant Mooty Mooty & Bennett, P.A., Minneapolis 1985 to 1999
Partner

Miller & Chevalier, Chartered, Washington, D.C. 1983 to 1985
Associate

- Representation of large and medium-size corporate clients, small businesses, nonprofit entities and *pro bono* clients
- Litigation experience includes a broad variety of federal and state tax issues
- Appearances before the Internal Revenue Service, the United States Tax Court, the Court of Federal Claims, the United States District Court for the District of Minnesota, the Bankruptcy Court for the Eastern District of California, various federal circuit courts of appeal, the Minnesota Department of Revenue, numerous Minnesota counties, the Minnesota Tax Court, and the Minnesota Supreme Court
- Active in the Hennepin County and Minnesota State Bar Associations;

previously served on the governing council and editor of the newsletter for the Tax Section of the Minnesota State Bar Association

- Representation of clients before administrative agencies where many cases are resolved through negotiation with government officials
- Appointment in 1993 as a special assistant attorney general by Chief Deputy Attorney General John Tunheim to prosecute a state income tax case against relatives of the Attorney General
- Annual recognition in *The Best Lawyers in America* since 1995
- Recognized as a "super tax lawyer" in *Minnesota Law & Politics*

EDUCATION

University of Kansas School of Law, J.D., Lawrence, Kansas 1983

Editor in Chief, Kansas Law Review

Sam Houston State University, M.A., Huntsville, Texas 1977

Washburn University, B.A., Topeka, Kansas 1972

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COURT ADMISSIONS

United States Supreme Court

Minnesota Supreme Court

District of Columbia Court of Appeals

District of Columbia, Eighth, Ninth and Federal Circuit Court of Appeals

United States Tax Court

United States Court of Federal Claims

United States District Court for the District of Minnesota

President of the Senate

BAR ASSOCIATIONS

ABA: Tax Section: Court Procedure Committee (1983 to 2010)

Minnesota State Bar Association:

Tax Section: Tax Council Member (1989 to 1996)

Tax Section Newsletter Editor (1992 to 1997)

Rules of Professional Conduct Committee (2009 to present)

Hennepin County Bar Association

Tax Section (1985 to 2010)

Ethics Committee (1988 to 2000), Vice-Chair of Comm. (1998 to 2000)

District of Columbia Bar Association: Tax Section (1983 to 2010)

Federal Bar Association: Tax Section (2008 to 2010)

CIVIC ASSOCIATIONS

Phyllis Wheatley Legal Clinic, *pro bono* clinic (2008 to 2009)

Minneapolis Medical Research Foundation, Board of Directors (2002 to 2009)

University Of Minnesota Law School, *pro bono* tax clinic (2005 to 2006)
 University of Kansas Law School, Board of Governors (2004 to 2007)
 Amicus, Board of Directors (1990 to 1996)

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PUBLICATIONS

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Frans and Jesson, *Public Charity Update: Other Courts Weigh In*, Wm. Mitchell College of Law Journal of Law and Practice (2008)
 Frans and Jesson, *What Qualifies as a Purely Public Charity? Minnesota Enters the National Debate*, Wm. Mitchell College of Law Journal of Law and Practice (2008)
 Frans, Lexis/Nexis Practice Insights – Minnesota (2008, 2009) (articles for practitioners)
 Frans and Gardner, *Proposed Research Tax Credit Regulations: They Could Be Worse*, Tax Executives Institute (1999)
 Frans and Kopka, *Records Management and Retention for Law Firms*, Bench and Bar of Minnesota (1998)
 Frans and Prine, *Protecting Confidentiality When Giving Advice*, Hennepin Lawyer (1998)
 Frans and Gardner, *Are You Getting Enough (Tax) Credit For Your Software?* Tax Executives Institute (1998)

REPRESENTATIVE TAX CASES

Blacklock Nature Sanctuary v. Counties of Carlton and Pine, 09-CV-06-1522 (Minn. Tax Ct. April 27, 2009). Tax Court granted taxpayer's claim that it qualified as a public charity for property tax exemption for an artist fellowship program in northern Minnesota.

General Mills Inc. & Subs. v. U.S., 101 AFTR2d 2008-550 (D. Minn. Jan. 14, 2008). District Court granted taxpayer's summary judgment claim for refunds for § 404(k)(1) deductions paid from ESOP trust to terminated employees. Eighth Circuit reversed and ruled deductions not allowed, contrary to Ninth Circuit *Boise Cascade* decision issued in 2003. Rev'd 103 AFTR2d 2009-589 (8th Cir. 2009).

Central Valley Ag Enterprises v. U.S., 531 F.3d 750 (9th Cir. 2008). Ninth Circuit reversed District Court in favor of the debtor and ruled among other things that debtor's right to litigate tax issues was not abrogated by TEFRA in 1982. 95 AFTR2d 2005-2422 (E.D. Calif. April 27, 2005).

EOP-Nicollet Mall, LLC v. County of Hennepin, File No. 29743 (Minn. Tax Ct. Nov. 13, 2003). Tax Court granted third-party intervenors motion to protect confidentiality of their property data from disclosure to unrelated property taxpayer. Aff'd 723 N.W.2d 270 (Minn. 2006).

Donald G. Oren v. Comm'r, TC Memo 2002-172. Tax Court denied taxpayers' deduction of interest payments ruling that taxpayers' did not have adequate basis in loans and were not at risk. Aff'd 357 F.3d 854 (8th Cir. 2004).

Andantech LLC, Wells Fargo Equip. Finance, Inc. v. Comm'r, TC Memo 2002-97. Tax Court denied taxpayer's deductions for its sale and leaseback of computers as lacking in economic substance but District of Columbia Circuit remanded case for determination of jurisdiction of partnership in the transaction. Remand 331 F.3d 972 (D.C. Cir. 2003). Upon remand, case settled.

Wagner Construction Inc. v. Comm'r, TC Memo 2001-160. Court recomputed taxpayer's compensation 40% greater than that proposed by IRS at trial.

Minnesota Lawyers Mutual Ins. Co. v. Comm'r, TC Memo 2000-203. Tax Court recomputed loss reserves for taxpayer and allowed taxpayer's case reserves (based on each case) but did not allow adverse development reserves (based on general conditions). Aff'd 285 F.3d 1086 (8th Cir. 2002).

Network Systems Corp. v. U.S., 814 F. Supp. 778 (D. Minn. 1993). District Court granted taxpayer's refund claim and held that accumulated earnings tax did not apply to net liquid assets nor to capital contributions.

Honeywell v. Comm'r, TC Memo 1992-453. Tax Court granted taxpayer's depreciation of its computer spare parts and ruled that its method of accounting clearly reflected income and that the inventory method of accounting was not required. Aff'd 27 F.3d 571 (8th Cir. 1994).

Honeywell v. Comm'r, 87 T.C. 624 (1986). Tax Court granted taxpayer's computation of income from sale of "dual purpose" property under the class life asset depreciation range regulations.

Exxon Corp. v. U.S., 785 F.2d 277 (Fed. Cir. 1986). Federal Circuit reversed the Claims Court and held that taxpayer was entitled to a bad debt deduction upon expropriation of plant by the Cuban government in 1960. 55 AFTR2d 85-755 (Cl. Ct. Jan. 29, 1985).

U.S. v. Toyota Motor Corp., 52 AFTR2d 83-5752 (C.D. Calif. June 21, 1983). District Court enforced only one of fifteen document requests in IRS summons to Toyota Motor Corp. (parent company - Japan) and Toyota Motor Sales (subsidiary - US).

CRIMINAL JUSTICE EXPERIENCE

1972 to 1980

Between 1972 and 1980, worked in the criminal justice field as a probation and parole officer; a developer and presenter of training programs for the federal Law Enforcement Assistance Administration and the Government of American Samoa in Pago, Pago; and a teacher of criminal justice courses at Washburn University, Marshall University and Lake Superior State University.

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