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# United States Senate

COMMITTEE ON  
HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS  
WASHINGTON, DC 20510-6250

July 28, 2009

VIA U.S. MAIL & EMAIL (dmeier@toddweld.com)

David E. Meier, Esq.  
Todd & Weld, LLP  
28 State Street, 31st Floor  
Boston, MA 02109

Dear Mr. Meier:

This is in response to your request that I provide my assessment of the assistance provided by Mr. Bradley Birkenfeld to the Permanent Subcommittee on Investigations in the course of its investigation into tax haven banks and their impact on tax compliance in the United States.

In October of 2007, Mr. Birkenfeld initiated a contact with the Subcommittee and subsequently provided testimonial and documentary information related to his employment as a private banker at UBS in Switzerland. In a sworn deposition before Subcommittee staff, Mr. Birkenfeld supplied information on the program conducted by UBS Switzerland to attract client accounts in the United States, and the activities and practices employed by UBS private bankers operating out of Switzerland.

Throughout the Subcommittee investigation, which lasted over 14 months, Mr. Birkenfeld voluntarily made himself available for additional staff interviews and provided additional documents to the Subcommittee.

The information provided by Mr. Birkenfeld has been accurate and enabled the Subcommittee to initiate its investigation into the practices of UBS.

Sincerely,



Carl Levin  
Chairman  
Permanent Subcommittee on Investigations