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March 29, 2011

The Honorable Mark DeSaulnier
Chair, Senate Transportation & Housing Committee
California State Capitol, Room 2209
Sacramento, CA 95814

Dear Chair DeSaulnier,

Wendel, Rosen, Black & Dean, LLP is writing to express our support for SB 582 (Emmerson). This bill would authorize metropolitan planning organizations, in conjunction with their local air quality management district, to require employers of 20 or more employees to provide one of the following options:

- Give employees the option to pay for their transit, vanpooling or bicycling expenses with pre-tax dollars, as allowed by federal law;
- Offer employees a transit or vanpool subsidy on the transit system of their choice;
- Provide employees with a free shuttle or vanpool operated by or for the employer.

We currently offer our employees the pre-tax option, and have found it to be a very easy benefit to provide, and one that boosts employee morale, reduces our company's carbon footprint by reducing the extent to which employees drive to work alone, and helps our company's bottom line by lowering our payroll taxes. As we are located directly above a BART station, it is a popular benefit for many of our employees. In short, it is a win-win proposal that warrants your strong support.

While California's economy is still in the early stages of economic recovery and our state is struggling to close a \$25 billion deficit, SB 582 is a small step the Legislature can take to lower the cost of commuting and advance California's climate protection goals, all without raising taxes or otherwise harming economic growth. We urge you to vote "aye" when SB 582 comes before your committee.

Very truly yours,

WENDEL, ROSEN, BLACK & DEAN LLP

Daniel Rapaport

DAN/LMF