Sandy Berger to Lorsha

jonathan demme 127 west 24th street, 7th floor
new york, new york 10011 telephone 212-807-6800 fax 212-807-6830

96 OCT 12 A9:25

facsimile

| | | | |
|---|---|---|---|
| to: | President Clinton<br>c/o Nancy Hernreich | date: | October 11, 1996 |
| from: | Jonathan Demme | | |
| phone: | 202/456-1414 | fax: | 202/456-6703 |
| re: | | pages: | 3 |

Please forward to the President as soon as possible. Thank you so much.

10-12

TO NSC to reply?

✓ yes

— NO

-J

Chron

**jonathan demme** 127 west 24th street, 7th floor
new york, new york 10011 telephone 212-807-6800 fax 212-807-6830

October 11, 1996

President Clinton
The White House

Dear President Clinton,

The contents of the attached letter, just received, speaks for itself. I'm forwarding you this copy because I know you are going to want to give this matter your most urgent attention.

Warmest personal regards,

Jonathan Demme

Jonathan Demme
JD/mt

NATIONAL COALITION FOR HAITIAN RIGHTS
275 Seventh Avenue, 25th floor
New York, NY 10001
212-337-0005, ext. 14
212-337-0028 (fax)
e-mail: 75302,2364@CompuServe.com

October 10, 1996

VIA TELECOPY

Jonathan Demme
Clinica Esthetica
127 W. 24th Street
7th Floor
New York, NY 10001

Dear Jonathan:

Guy Malary was killed almost two years ago. Guy was a friend of mine. We worked closely over the years and especially during the weeks before he was killed; I was helping him design a program for reforming the Haitian justice system. So my stomach turned when I read the enclosed story today that the CIA knew two weeks after Guy's execution that FRAPH leader Emmanuel Constant had met with senior Haitian military to plan Guy's murder.

I normally don't do this, but I am asking you to urge President Clinton, Strobe Talbott and anyone else you can contact in the administration to order the arrest of Constant immediately, before he flees or disappears. That he remained on the CIA payroll long after his role in the killing was known, then allowed into the US and later released from immigration detention is bad enough. But if the US really wants to help Haitians create the rule of law and respect for human rights, Constant must be brought to justice, either in the US or in Haiti. His current freedom mocks our commitment to justice and everything that Guy Malary stood for.

Sincerely,

Bill

William G. O'Neill

10-12

TO NSC for reply?

✓ yes

— NO

Jen

# The Japan Research Institute, Limited 96 OCT 12 A9:26

16 Ichibancho, Chiyoda-ku, Tokyo 102, Japan
Telephone: 03-3288-4611 Telefax: 03-3288-4688

**KOJI YAMAZAKI**
DEPUTY CHAIRMAN OF THE BOARD OF COUNSELORS

The President of the United States
Mr. Bill Clinton and Mrs. Clinton

September 5, 1996

Dear Mr. President and Mrs. Clinton,

What a privilege and pleasure it was to have had all our wonderful brothers and sisters from Asia and America in our annual August gathering in Tokyo. Indeed, it is with a great feeling of gratitude that I am writing to you on the most successful closure of the fourth Asian Gathering.

The Gathering was blessed by the attendance of almost thirty friends from Asia, representing eleven Asian Countries; thirteen from the U.S., including three from Hawaii; foreign friends living in Japan, totaling almost fifty; and, Japanese host groups members inclusive, totaling almost one hundred, which was by far the biggest we ever have had.

Australia, Bangladesh, Cambodia, India, Indonesia, Korea, Philippines, Sri Lanka, Taiwan, Thailand and Vietnam were represented by most impressive delegations of leaders in politics and business, while Countries like Butan, Kyrgyzstan, Mongolia, Nepal, Pakistan, U.A.E., though invited, could not make it this year. Residents in Japan who participated are those members of one of our sixteen or seventeen Small Groups in Japan, including, among others, a Canádian couple, so the countries represented totaled fourteen in all.

Among the Asian leaders, we had a particularly powerful representation this year from Taiwan, three, including Mr. Hsu Shui-teh, new President of Examination Yuan. We had an even stronger representation from Korea, six in all, including Mr. and Mrs. Myung Bak Lee, M.P. and former Chairman of Hyundai, Dr. KunMo Chung, former Minister of Science and Technology, and his son, Harvey, with representatives of the younger generations overseas, for the first time in our Gathering. MPs in Asia included Mr. Kann Man and Mr. Ros Hean of Cambodia, Mrs. Lally Laurel-Trinidad of Philippines with her husband, and Mr. Pradit Phataraprasit of Thailand. People like former Chief Justice, former Inspector General of Police, former Governor, former MP, Gov't high official, lawyer and journalist, Ambassadors and business leaders were there, too.

From the United States, among many, we were particularly blessed by the presence of Doug Coe and his two sons, David and Tim, the Asian Team Members John, Bruce and David, Mr. Mark Siljander, former Congressman and a member of the House Breakfast Group, and the distinguished State Senators of Hawaii, Senator Dick Matsuura and Senator Matt Matsunaga, and their great boss, Kathie Kagawa!

From Japan, we had five MPs present, Mr. Hata, former Prime Minister, Mr. Tsushima and Mr. Ochi, both former Ministers, and also Mr. Tanigaki, whom we expect to be the future national leader of Japan in the 21st Century, and, of course, Foreign Minister Ikeda, who joined us immediately upon his return from the Middle East, and made an excellent speech for us, even before reporting to our Prime Minister! It was also historical that some of those MPs in our Very Large Group brought their wives with them for the first time. The only thing unfortunate for us was that Mr. Aichi, M.P. and former Minister, had to cancel his attendance at the very last minute due to urgent Party business.

Business leaders participated including Mr. Hayami, former Chairman of Doyukai, the powerful Association of Corporation Executives, Mr. Iijima, President and CEO of Yamazaki Baking Co., Ltd., Mr. Hashimoto, Chairman of Fuji Bank and Mr. Hayashi, Chairman of Mitsubishi Trust Bank.

In addition, we had around forty of those members of the younger generation, belonging to some of our many Small Groups with peculiar names of their own, among others, Very S.G., Young S.G., Any S.G., Momo S.G., Onsen S.G., Doctor S.G., Unexpected S.G., and, the youngest of all, and, therefore, the most important, the Student S.G.

All in all we had a wonderful time together throughout the whole meeting.

The sense of friendship and trust was so enhanced through many heartwarming speeches and witnesses from all the distinguished Asian leaders present, with some American and some Japanese. We came to feel for sure that we came to attain the stage of the real Asian Gathering, not a mere Japanese Gathering, nor an American Gathering. We indeed had a wonderful experience of unity of spirit among all who gathered in His name. We wished and prayed that this unity of spirit, this enhanced friendship and trust, be spread through our whole earth, and that the peace be restored on the surface of the world.

May the Lord be with you all.

With the warmest wishes of all the members of Japan's Small Groups, the membership of which has expanded to well over sixty, the Very Large Group, in particular,

Yours sincerely,

Koji Yamazaki

Koji Yamazaki

# ARMSTRONG McCALL

96 OCT 12 A 9 : 36

P.O. BOX 17068, 5010 BURLESON ROAD, AUSTIN, TEXAS 78760
(512) 444-1757
(512) 444-4511 MAIN FAX

~~CONFIDENTIAL~~

**DATE:** October 11, 1996

**TO:** **THE PRESIDENT OF THE UNITED STATES** **FAX NUMBER:** (202) 456-6703
**ATTENTION: Ms. Stacy Forster**

**COMPANY:** **OFFICE OF THE PRESIDENT OF THE UNITED STATES**

**FROM:** **JOHN McCALL**
**DIRECT NUMBER:** (512) 444-1757
**FAX NUMBER:** (512) 444-2096 OR (512) 444-4511

**SUBJECT:** **Attached Letter**

**NUMBER OF PAGES INCLUDING COVER SHEET:** **6**

## MESSAGE

10/12
To Darkina for reply?
✓ — yes
— No
-Jen

ARMSTRONG McCALL

The Professional Salon Supplies and Furnishings Specialist

***SENT VIA FAX (202-456-7929)***

October 8, 1996

The Honorable William J. Clinton
President of the United States
1600 Pennsylvania Avenue
Washington, D.C.

Dear Mr. President:

Thank you for taking a moment to speak with me in Houston last week.

The future of family owned business in this country is threatened on two fronts:

1) An inequitable, subjective and frequently incomprehensible tax code forces many family owned businesses into an S Corporation election. This restricts their access to capital, causing them to be taxed at a higher tax rate and makes them less competitive with larger, publicly held corporations.

2) An estate tax structure which in many, if not most instances, causes heirs to sell businesses in order to pay the requisite inheritance tax.

The appended memoranda elaborate on the problems and offer some possible solutions.

Mr. President, the importance of successful family owned and run businesses to our economy is obvious. My business, for example, has employees that have been with our company for over forty years. These are people that I know. I literally grew up with them. They will never be just numbers. Through serious down turns in our business we have never had lay offs. In fact, we have, on occasions, instituted substantial executive pay decreases to avoid lay offs. Individuals are valued in family businesses in ways which would never be the case in large corporations.

It is equally important to note that successful, family owned businesses are an important and irreplaceable part of the fabric of the communities in which they exist. Small businesses are approachable. They are business with a face.

P.O. Box 17068 • 5010 Burleson Rd. • Austin, Texas 78760-7068
(512) 444-1757 • Fax (512) 444-4511

ARMSTRONG McCALL

October 8, 1996
The Honorable William J. Clinton
Page Two

Our business sponsors or supports everything in our community from elementary school parades to grand opera. We sponsor athletics and give to churches, synagogues and various other charities. Our stores around the country do the same. Our associate store owners and employees are active in their communities in eleven states and are church leaders, PTA presidents, school board members and mayors. I do not think that we are unique from other family businesses in these regards.

If we are to preserve family owned businesses as an institution in this country, we must allow them to grow, prosper and survive generations. In order to accomplish these goals we must provide, at the very least, a level playing field. Attached please find our suggestions.

Thank you for your consideration of these matters and please let me know if I can be of any further assistance in your campaign or future administration.

Sincerely,

John H. McCall

John H. McCall

Enclosure
cc: The Honorable Garry P. Mauro
Texas Land Commissioner
(Sent Via Fax (512) 473-2829)

# S CORPORATION TAX RATES

## I
## Family Businesses are Forced into S Corporation Elections

Large public companies are able to raise "debt-free" capital by issuing stock and/or accumulating earnings. In contrast, closely held, family businesses generally raise additional "debt-free" capital by accumulating earnings only. IRS regulations regarding these accumulated earnings are vague, arbitrary and meddlesome. For instance, a commonly used IRS method for determining "allowable" earnings is the application of the **Bardahl Formula**. Application of this formula allows the IRS to question and penalize basic business decisions regarding asset growth levels (receivables, inventory, etc.), vertical integration, and capital expenditures. The IRS is neither qualified, nor should they be authorized to dictate or second guess what are purely business decisions.

The IRS's aggressive attempts to assess Accumulated Earnings Tax on closely held, family businesses have forced these businesses to elect S Corporation status. The Accumulated Earnings Tax is effectively a burdensome "double tax" on corporate earnings, which usually results in an effective tax rate of 60%.

## II
## The Conversion to S Corporation Status is Expensive

Legal and accounting fees notwithstanding, the S Corporation conversion is enormously expensive. Taxes must be paid on the converting company's LIFO reserves which in the case of Armstrong McCall resulted in a $375,000 tax. This "conversion tax" regarding LIFO reserves was established in the eighties to discourage conversions because the maximum S Corporation tax rate was lower than the C Corporation tax rate. The reverse is now true!

## III
## The S Corporation is Taxed at a Higher Rate

Having paid dearly to make the S Corporation conversion, family businesses now find themselves at a higher tax rate than their C Corporation competitors. The maximum tax rate for C Corporations is 34%. The maximum rate, however, for a S Corporation is 39.6% This 5.6% difference equates to an actual 16.5% additional tax in dollars and creates a serious disadvantage in the marketplace for family businesses trying to compete with large C Corporations.

In the case of Armstrong McCall, our main competitor is a division of Alberto Culver, a $1.4 billion in sales (1995) C Corporation. It is absurd that we should have to overcome a serious tax disadvantage on top of all the other obvious difficulties of competing with such a giant.

# IV
# PROPOSED SOLUTION

Decrease the maximum tax rate applicable to closely held, family owned businesses operating as S Corporation to the tax rate paid by comparable C Corporations.

## ESTATE TAX VALUATION AND PAYMENT METHODS

### I
### The Current Estate Tax Structure Forces Heirs To Sell Family Owned Business

Many closely held, family businesses have to be sold or liquidated when owners die in order to pay the Federal Estate Taxes associated with the ownership of the business. For example, a family business with a "fair market value" (a questionable standard that I will discuss below) of $10,000,000 would generate a $5,170,800 Inheritance tax liability upon the death of the owner(s). The heirs to the estate have several unappealing options regarding the payment of these taxes.

Option 1: **Sell the business to a larger corporation.** The selling price, however, for the business could easily be at "fire sale" prices since many family businesses are niche companies with few potential buyers. In many instances, the most logical buyer would be the competition. In Armstrong McCall's case, the competition is Alberto Culver, an industry giant.

The downsides here are obvious. The market place loses competition thus hurting the consumer. There will most certainly be lay offs. This will likely affect those who have been with the company the longest and who will have the most difficulty finding other work. Finally, the community or communities in which the business exists will lose an important economic and social resource.

Option 2: **Borrow from a financial institution.** This will be extremely difficult since the company's management is in a difficult time of transition following the death of its most experienced manager, the owner. Banks are hesitant to extend credit under these circumstances.

Option 3: **Finance the liability with the IRS under the "15-year extension" rules.** The inheritance tax and the related interest liability on the aforementioned $10,000,000 family business would nearly exceed the value of the business under the "15-year extension" rules. It is unrealistic to believe that any business can afford to pay back this liability! Keep in mind that the passing of a business from one generation to another is rarely an easy one and that many second generation businesses fail on their own accord, without any assistance from the government.

Surely, it is not the intent of the federal government to destroy family owned businesses as they pass from generation to generation. Nor do we believe that the government intends to discriminate against family owned businesses. Nevertheless, this is the result of the current estate tax law as it relates to closely held, family businesses.

## II
## PROPOSED SOLUTION

Twenty-eight (28) senators have sponsored S 1086 which eases estate taxes on family owned businesses by granting a full exclusion from the owner's estate for family owned businesses valued up to $1,500,000 with a partial exclusion for half the value thereafter. This represents a beginning. I would, however, recommend that the full exclusion be increased to $3,000,000 with a partial exclusion of half the value above $3,000,000. Furthermore, the estate should be allowed to pay the taxes over fifteen years **without** interest (a due on sale rule should be enforced if the business is sold outside the family before expiration of the fifteen year payout period).

I also propose that the "fair market value" method of valuing the business be changed to <u>book value based on generally accepted accounting principles</u>. Fair market value is a subjective standard which often includes unquantifiable items, such as goodwill, and is a value upon which reasonable men and women can, and almost always do, disagree. This subjective measure of the business creates serious estate planning uncertainties and added complications in attempting to comply with the law.

# FAX COVER SHEET

FROM: Garry Mauro
P. O. Box 13083
(office) 512-476-1920
(fax) 512-473-2829

To: PRESIDENT CLINTON
202-456-6703

8 Pages including cover sheet

GARRY MAURO
CAMPAIGN CHAIRMAN

MEMORANDUM

DATE: October 11, 1996

TO: President Clinton

FROM: Garry Mauro

Based on conversation that the President had with John McCall while in Texas.

# ARMSTRONG McCALL

P.O. BOX 17068, 5010 BURLESON ROAD, AUSTIN, TEXAS 78760
(512) 444-1757
(512) 444-4511 MAIN FAX

~~CONFIDENTIAL~~

**DATE:** October 11, 1996

**TO:** Mr. Garry Mauro **FAX NO.** (512) 473-2829

**COMPANY:** Texas Land Commissioner

**FROM:** JOHN McCALL
**DIRECT NUMBER:** (512) 444-1757
**FAX NUMBER:** (512) 444-2096 OR (512) 444-4511

**SUBJECT:** Attached Letter

**NUMBER OF PAGES INCLUDING COVER SHEET:** 6

## MESSAGE



Cc: GM
RM

**ARMSTRONG McCALL**

The Professional Salon Supplies and Furnishings Specialist

96 OCT 12 P3:35

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1600 Pennsylvania Avenue
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P.O. Box 17068 • 5010 Burleson Rd. • Austin, Texas 78760-7068
(512) 444-1757 • Fax (512) 444-4511

ARMSTRONG McCALL



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# HOMECARE

NATIONAL ASSOCIATION FOR HOME CARE
228 Seventh Street, SE
Washington, DC 20003
202/547-7424, Fax 202/547-3540



96 OCT ... 30

To Dorsk

✓ yes

— No

October 1, 1996

The Honorable William Jefferson Clinton
President of the United States of America
The White House
1600 Pennsylvania Avenue, N.W.
Washington, DC 20500

Dear President Clinton:

On behalf of the National Association for Home Care, the nation's largest organization representing home health care providers, home care aide organizations, hospices, and the individuals they serve, I am writing to ask that you proclaim November as National Home Care Month and National Hospice Month.

Such a proclamation would heighten awareness in our communities of the valuable services provided by home care and hospice agencies. Most people of all ages who are ill, frail, or disabled would prefer to remain at home among loved ones, rather than be institutionalized. Hospitalization and nursing home placement are costly alternatives to home care and hospice, both financially and emotionally.

As you know, thousands of home care and hospice agencies around the Nation have responded to the need for cost effective and caring alternatives in our health care delivery system. By providing skilled medical care and supportive services to those who can be properly treated outside the hospital or nursing home settings, these agencies respond to the demand for health care options by replacing needless institutionalization.

In 1995, about three and one-half million Medicare beneficiaries received home care, totaling over 228 million home health visits, and more than 300,000 received hospice care. Home health agencies and hospices provide skilled nursing services, physical and speech therapy, social services, and other home care assistance. These home care and hospice visits saved the government countless dollars over the use of institutional care.

Establishing November as National Home Care Month and National Hospice Month would be particularly poignant as it is the Thanksgiving season when families are especially aware of the comfort and security of home. During this month we would celebrate the families who are able to be together with a loved one who is ill.

This proclamation would honor the numerous health professionals who provide compassionate and much needed care for elderly and disabled individuals in their homes. It would also bring increased attention to these valuable services and the potential they hold for meeting the long-term care needs of our Nation.

Mr. President, we at NAHC commend you for your steadfast commitment to ensuring that all Americans have access to high quality, cost effective health care. We have greatly enjoyed working with you and the First Lady in sponsoring forums that gave a human face to the need for health care reform through eloquent testimony from home care and hospice patients from across the nation. We are deeply grateful for all you have done to educate the American people about home care and hospice and are inspired by the compassion you have shown for disabled Americans and their families.

Enclosed are materials created for this year's celebration and information about previous home care and hospice observances, including a Presidential proclamation, for your review. Thank you for considering this request. If you have questions or need further information, please have your staff contact Caroline Cunningham, NAHC Director of Corporate Development, at (202) 547-7424.

With best regards,

Sincerely,

Val

Val J. Halamandaris
President

President and
Mrs. Clinton and
Chelsea - please come

98 OCT 12 A 9:40

# Children's Book Week Luncheon

10/12

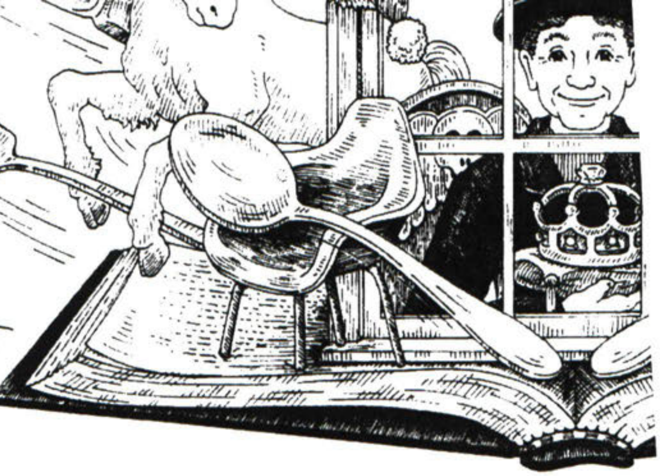
To Dorskind
for reply?
✓ Yes
— No
Jce

The Washington Post and The C... ...'s Book Guild
proudly present

## *James Cross Giblin*

Winner of the 1996 Award for Nonfiction

Book sale and auto...



To Dorskind for reply?
✓ yes
— No
Jean

The Washington Post and The C… Book Guild
proudly present

# James Cross Giblin

## Winner of the 1996 Award for Nonfiction

with

## Helen V. Griffith and Ted Lewin

Saturday, November 23, at Noon
Omni Shoreham Hotel
2500 Calvert Street, N.W. Washington, D.C.
(Woodley Park Metro Stop)
Information: (202 291-3105)

The Washington Post Children's Book Guild Award for Nonfiction

Book sale and autographing at 10AM, and after lunch!

Raffle: Baskets of signed Guild Members' books! Table

### James Cross Giblin

"... I believe it is absolutely essential for the author to be enthusiastic about his or her topic. Only then can one hope to generate enthusiasm in readers."

James Cross Giblin's award winning books explore everything from utensils to chairs to unicorns. By blending complex ideas and fascinating storytelling, he makes the ordinary extraordinary.

In his most recent book, *When Plague Strikes*, James Giblin skillfully places AIDS in the context of other historical plagues. His many awards include three **Golden Kite Awards**, the **American Book Award**, and **notable citations** from **SLJ, ALA** and **The Horn Book.**

### Helen V. Griffith

"I like to write about characters who mean well, learn as they go, and find interest in everyday living, and I think most of us are like that."

Among the heartwarming narratives of Helen V. Griffith are those that have been inspired by her grandfather who lived with her family when she was a child. **Hornbook Fanfare Book**, *Grandaddy's Stars*, and *Grandaddy and Janetta*, are recipients of **ALA Notables**, and the **Parenting Reading Magic Award.** An animal lover and avid birdwatcher, Ms. Griffith started writing at the age of seven.

### Ted Lewin

"I want my books to inspi journeys, real and imagined

...And, they do! An avid traveller, Ted Lewin's journe to faraway countries have le authenticity to his rich illustrati *Market!*, his recent book, is a rousing showcase marketplaces around the world.

Ted Lewin received the **1994 Caldecott Honor Award** for his captivating illustrations the **ALA Notable Book**, *Peppe the Lamplight* The dramatic sense of light and contrast in his brilliant watercolors make it a memorable book Other books illustrated by Ted Lewin include *Sacred River*, *Amazon Boy*, and *American Too*

---

Children's Book Week Luncheon • Sat., Nov. 23, 1996 • Omni Shoreham Hotel, Washington, D.C.

Name ____________________
Address ____________________
____________________
City ____________ State ____ Zip ______
Telephone No. (______) ____________
No. of Tickets at $30 each ____________
Amount Enclosed (check or money order) ______
Make checks payable to The Children's Book Guild

- Enclose a stamped, self-addressed envelope and this registration form.
  Mail to: Children's Book Guild
  P.O. Box 11406
  Takoma Park, MD 20913
- Tickets are not refundable. No reservations accepted after Nov. 20.
- Group seating requests must be mailed together. Table seats 10.
- Tickets mailed to one address only.
- Seating will be in order of receipt of reservations.
- Library book buyers are reminded to bring tax exempt numbers.
- Map included with your tickets. Woodley Park Metro 1 block away.
- For more information, call (202)291-3105 or (301)654-4603.

Come Early for Coffee, Tea & Lemonade in the Café Corner!