SHEET METAL WORKERS' INTERNATIONAL ASSOCIATION

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MICHAEL J. SULLIVAN GENERAL PRESIDENT

October 29, 2010

The Honorable Luis Fortuno The Governor of Puerto Rico 1100 17th Street, NW, Suite 800 Washington, DC 20036

Dear Governor Fortuno,

Representing more than 150,000 skilled men and women employed throughout the United States, Canada and Puerto Rico, the Sheet Metal Workers International Association is proud to support some of the Commonwealth's hardest workers. Sheet metal work provides stable employment and a high living wage to those employed in construction, manufacturing, service, railroad and the shipyard industries. With so many Puerto Rican residents' livelihood at stake, it was therefore distressing to see that you recently signed into law a measure which would put so many of those jobs in jeopardy.

Law 154 would impose special taxes on certain activities and transactions conducted by non-resident individuals and companies operating in Puerto Rico. For the sheet metal industry – which employs more than one-hundred skilled men and women in Puerto Rico – this could lead to a decrease in local jobs and investment. It cannot be expected that our training facilities, such as that in, Toa-Baja, Puerto Rico, will be able to provide training for jobs that no longer exist when these non-resident companies relocate.

Further, this law was passed without public comment or consensus, including the absence of input from those very industries most affected by the tax increase, such as sheet metal workers. The development of public policy should welcome the thoughts and opinions of all involved – it's through this process that we ensure laws meet the needs of those living and working in Puerto Rico.

This law is detrimental to the labors of hard-working Puerto Ricans, none of which had an opportunity to weigh in or comment on its passage. I urge you to delay it's enactment until further opportunity for comment and discussion has been allowed.

Thank you in advance for your consideration in this matter.

With best wishes, I am.

Sincerely yours, Michael J. Sallivan

Michael J. Sullivar General President

MJS/VAP/tsl