

# BAKER BOTTS L.L.P.

August 6, 2010

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VIA MESSENGER

The Hon. Blake Hawthorne, Clerk  
Supreme Court of Texas  
Supreme Court Building  
201 West 14th Street, Room 104  
Austin, Texas 78701

Re: No. 08-1056; *TGS-Nopec Geophysical Company d/b/a TGS-Nopec Corporation v. Susan Combs, Successor-In-Interest To Carole Keeton Strayhorn, Comptroller of Public Accounts, & Greg Abbot, Attorney General of Texas*; In the Supreme Court of Texas

Dear Mr. Hawthorne:

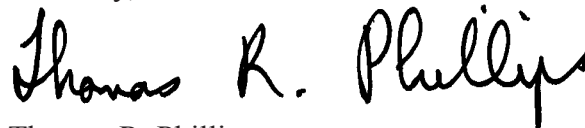
In connection with this case, I write to bring to the Court's attention a recent commentary published just prior to the oral argument in this Court on April 15, 2010. The article, entitled "Texas Supreme Court to Take On Sourcing of Receipts From Seismic Data," appeared in the March 29, 2010 edition of State Tax Notes (beginning at page 971). A copy of the article is attached to this letter.

State Tax Notes is published by Tax Analysts, the nation's leading taxation news organization. Founded in 1970, it seeks to provide timely, accurate, and impartial information about taxation while fostering informed debate about key policy issues. Tax Analysts issue three publications: Tax Notes (federal tax issues), Tax Notes International (international tax issues), and State Tax Notes (state tax issues). These publications welcome contributions from experts across the political spectrum in an effort to create vibrant debate and better tax policy. Tax Analysts is completely independent of trade groups and other special interest organizations.

The author of the article, Jennifer Carr, has served as State Tax Notes' legal editor for the last five years and has written extensively about legal issues involving state taxation since 2003. She has personally assured members of this Firm that she has no financial interest in the outcome of this case and no connections to the geophysical industry.

Please accept this letter as a supplemental amicus filing from Amicus WesternGeco, LLC. A copy is being sent to all counsel of record.

Sincerely,



Thomas R. Phillips

98 SAN JACINTO BLVD.  
SUITE 1500  
AUSTIN, TEXAS  
78701-4078

TEL +1 512.322.2500  
FAX +1 512.322.2501  
www.bakerbotts.com

Thomas R. Phillips  
TEL +1 (512) 322-2565  
FAX +1 (512) 322-8363  
tom.phillips@bakerbotts.com

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**BAKER BOTTS** LLP

Texas Supreme Court  
Mr. Blake Hawthorne, Clerk

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August 6, 2010

TRP/bjm  
Enclosure

cc: Kevin D. Van Oort  
James T. McBride  
Renn Neilson (Firm)