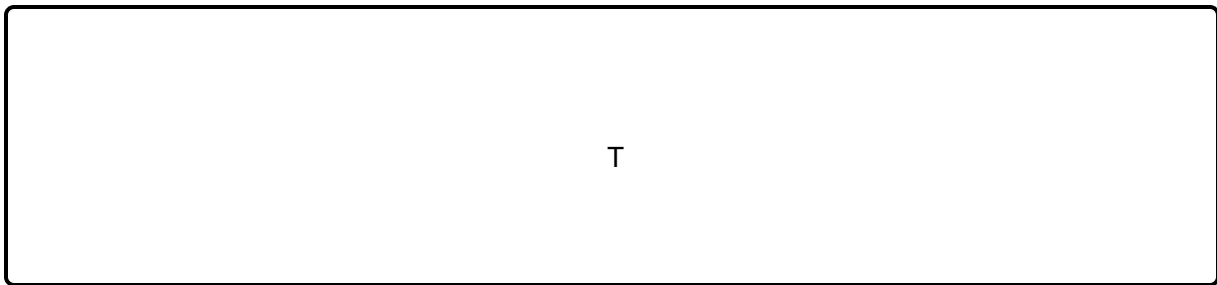


From: [Martin Allen](#)
To: [Comments Mailbox](#)
Subject: [External] Tax Attorney Certification
Date: Tuesday, April 21, 2026 9:12:16 AM



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To Whom It May Concern

As a practicing municipal tax attorney for over 35 years, having tried numerous tax appeal cases, and having been a member of the Supreme Court Committee on the Tax Court, I fully support the creation of certification for tax attorneys as per the proposed rule.

Martin Allen, Esq.

DiFrancesco Bateman Kunzman Davis Lehrer & Flaum, PC

15 Mountain Blvd.
Warren, N.J. 07059
(Somerset County)
908-757-7800 ext. 191
fax 908-757-8039
mallen@newjerseylaw.net



HAVING CELEBRATED OUR 100TH ANNIVERSARY IN 2017

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