Department of the Treasury Internal Revenue Service Ogden Service Center 1973 N Rulon White BLVD Ogden, UT 84201-0040

Date:

Mail Stop: 4614

Taxpayer Identification Number:

Tax Period Ended: 2001

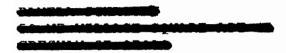
Person to Contact: Tax Technician

Contact Telephone Number:

(This is a toll-free number)

Contact Hours: 4:00 p.m. - 7:00 p.m.

Mountain Time Monday - Friday



Dear Taxpayer:

Thank you for your reply to our letter and report of proposed changes. We are pleased to tell you that the information you sent us helped us resolve our questions. We made no changes to the tax you reported on your return as filed or amended. You do not need to take any further action.

We could change your tax later, however, if you are a shareholder in a Subchapter S Corporation, a beneficiary of a trust, or a partner in a partnership. If we examine the tax return of the Subchapter S Corporation, trust, or partnership and find we have to make changes to it, those changes could affect the tax on your individual tax return.

If you are due a refund, we will send it to you within eight to ten weeks, provided you have no unpaid accounts or other legal debts we are required to collect. If you sent any original documents to us about your examination, we are returning them to you in a separate envelope.

If you have any questions about this letter please call us at the telephone number shown above.

Thank you for your cooperation.

Sincerery

Operations Manager, Examination Ogden Compliance Center

Enclosure(s):
Copy of this letter

Letter 3070(SC/CG) (Rev.01/99