Dear Mr. [Name],

In response to your request, we are providing you with the following name(s) of the third party(ies) we contacted to help us correctly determine or collect your tax liability. We may or may not have obtained information during these contacts. We are providing this information to you in accordance with Section 7602(c)(2) of the Internal Revenue Code, which becomes effective for third party contacts made after January 10, 1999.

DATE OF CONTACT  THIRD PARTY CONTACTED

Please see attached listing.

If you have any questions about this letter, you can call or write to the IRS contact person whose name is at the top of this letter.

Sincerely yours,

[Signature]

Stephen L. Daige
Area Director

Letter 3173 (01-1999)