

MEMPHIS TN 37501-0025

In reply refer to: [REDACTED]
Nov. 07, 2003 LTR 2644C
[REDACTED]
Input Op: [REDACTED]
BODC: SB

[REDACTED]
[REDACTED]
[REDACTED]

Taxpayer Identification Number: [REDACTED]
Tax Period(s): Dec. 31, 1999

Form: 1040

Dear Taxpayer:

We previously sent you a letter concerning your inquiry dated Sep. 29, 2003. Although we try to respond quickly, extensive research is often required. At this time we are unable to provide a complete response because:

We have delayed sending you further notices while we research this matter. If you receive, or have received additional notices about this account, please disregard them.

We are waiting to reach a decision concerning your proposal.

Please allow an additional 60 days for us to obtain the information we need and to let you know what action we are taking.

If you have questions about this letter, please write us at the address shown on this letter. You may call us between the hours of 7:00AM and 10:00PM at 800-829-8374 for assistance. If the number is outside your local calling area, there will be a long-distance charge. If you prefer, you may call the IRS telephone number listed in your local directory. An employee there may be able to help you, but this office is most familiar with your case.

Whenever you write, please include your telephone number, the hours we can reach you, and this letter. Keep a copy of this letter for your records.

Your Telephone Number (____) _____ Hours _____

A copy of this letter and any referenced enclosures have been forwarded to your authorized representative(s).

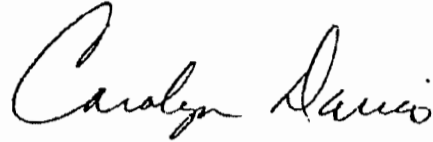
Nov. 07, 2003 LTR 2644C

Input Op:

[REDACTED]
[REDACTED]
[REDACTED]

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,



Carolyn Davis
Manager, Examination Operation