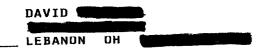


0265322486 In reply refer to: Jan. 23, 2003 LTR 2645C 200012 30 000 00052



TAXPAYER ACCOUNT Taxpayer Identification Number: Tax Period(s): Dec. 31, 2000

Form: 1040

Dear Taxpayer:

Thank you for your inquiry of Dec. 12, 2002.

If you have any questions, please call us toll free at 800-477-0602.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter with your telephone number and the hours we can reach you entered in the spaces provided below. You may want to keep a copy of this letter for your records.

Your telephone number (___)___ Hours _

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

Sincerely yours,

Carl Mille Carol Miller, Department Manager

TDA/TDI, Collection Operations