FRESNO, CA 93888

In reply refer to: 8972602308 Nov. 19, 2001 LTR 3064C 200012 55

02598

CHRISTOPHER M HANSEN
SAN DIEGO CA

Taxpayer Identification Number:

Tax Period(s):

Dec. 31, 1998

Dec. 31, 1999

Dec. 31, 2000

Form: Civil Pen

Dear Taxpayer:

Thank you for your Form 12153.

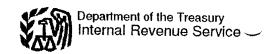
This is to inform you that the Form 12153 Request for a Collection Due Process Hearing, which we received on Nov. 1, 2001, is premature and will not be considered as a valid request. You have only received CP504 Urgent Notices.

To be considered valid, you must have received either a "Final Notice-Notice of Intent to Levy and Notice of Your Right to a Hearing" or a "Notice of Federal Tax Lien Filing and Your Right to a Hearing Under I.R.C. 6320". Should you receive notices of this type in the future, please remember to file the Form 12153 within thirty days of receipt.

If you have any questions, please call our Customer Service area at 1-800-829-8815 between the hours of 7:00AM and 10:00PM. 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 and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone	Number	(	)	Hours
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8972602308

Nov. 19, 2001 LTR 3064C 200012 55

02599

CHRISTOPHER M HANSEN
SAN DIEGO CA

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

Sincerely yours,

P. ROGERS CHIEF, ACS BRANCH I

Enclosure(s):
Copy of this letter

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