

Internal Revenue Service Department of the Treasury 1973 North Rulon White Blvd. Ogden, UT 84201

Date: October 10, 2002

LAS VEGAS NV

Mail Stop: 4456 Person to Contact:

Ms. Bradford

Employee Number: 0469626462

Telephone Number: 1-866-899-9083 Extension: 8474

Hours: 3:30 p.m. to 11 p.m.

Mountain Time Monday - Friday

Taxpayer Identification Number:

Tax Period(s) Ending:

Dear Mr.

We considered your letter dated June 14, 2002, concerning the tax year shown above and found that it does not justify changing our previous determination.

The United States Supreme Court has consistently ruled that the income tax laws are constitutional. The Internal Revenue Service is charged with the responsibility of seeing that taxpayers comply with the Internal Revenue laws. Persons not filing timely and correct tax returns subject themselves to civil and criminal penalties in addition to their tax liability.

You will receive a Notice of Deficiency in the near future. This notice allows you 90 days in which to agree with the tax proposed, provide more information for consideration, or file a petition with the United States Tax Court for reconsideration of your tax liability.

Sincerely,

Operations Manage Exam SC Support