

Exhibit 1

Internal Revenue Service

Department of the Treasury

Date: OCT 08 1998

In reply refer to:

Disclosure Office

(978) 474-5618

1-1999-75

Mr. Leo L. Dubois Jr.

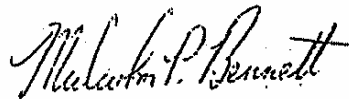
Dear Mr. Dubois:

This is in response to your Freedom of Information Act Request dated July 17, 1998 and received in this office October 1, 1998.

You have requested the Regulation implementing I.R.S. Code Section 6702. We have no record of this Regulation. We have enclosed I.R.S. Code Section 6702, for your information, consisting of one page.

This completes our response to this request.

Sincerely,



Malcolm P. Bennett
Disclosure Officer

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