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Notice Number: CP-540

Date of This Notice: JAN. 01, 2007

Taxpayer Identifying Number:

Form: 1040 Tax Period: 12-31-200

For Assistance, you may call us at: 1-800-829-0922

Or you may write to us at the address shown at the bottom left part of this notice. If you write, be sure to attach the bottom portion of this notice.

According to our records, you have not filed your form 1040 for tax year 2004 and have not paid the amount of tax, penalty and interest you owe on that form.

If you have filed the form and paid the full amount you owe within the last 6 weeks, you may disregard this notice.

If you filed the form more than 6 weeks ago, please send us a copy of the form and any attachments to the address shown at the bottom of this letter. Important: Please sign the copy of the return and include the tear-off stub from the bottom part of this letter to help us identify your account.

If you think you are not required to file this return, please explain why on the back of the tear-off stub at the bottom of this letter and send it to us.

If you are required to file, but have not done so please;

Complete and sign your tax form and attach any supporting schedules or statements; (2)

Attach your payment for any amount you owe; (3)

Attach the tear-off stub from the bottom of this notice; and Send all these items to the address shown at the bottom of this notice. (4)

**** Important notice about backup withholding ****

If you do not respond to this notice, you may become subject to backup withholding. This means that we may notify your bank or other dividend and interest payers to withhold 28% of these payments. To avoid this action, please respond to this notice promptly.

Thank you for your cooperation.

Send this part with your payment or inquiry Please correct any errors in your name, address or identifying nu	Int/Div Ref: 11,948 Imber Date of this Notice: JAN, 01, 2007 Taxpayer TIN: Form: 1040 Tax Period: 12-31-2004
	Secondary SSN:
	Telephone; Best Time to Call: Home () Work ()
Internal Revenue Service P.O. BOX 219236 - STOP 5000 KANSAS CITY, MO 64121-0000 http://www.commonstonerical.com/	FARMINGTN HLS MI

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