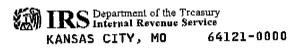
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Notice Number: CP-541

Date of This Notice: FEB. 26, 2007

Taxpayer Identifying Number:

Tax Period: 12-31-2004 Form: 1040

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.

Backup Withholding Notification

Our records show that you did not timely file the income tax return reporting all your income from interest, dividends, or patronage dividends you received for tax year 2004 or that you did not pay the tax, penalty and interest you owed on this income on time. We have written to you before about this problem.

You are now subject to backup withholding.

We are instructing all payers of dividends and interest that we have on record for you, to begin withholding 28% of those payments. If you open a new account with another payer and certify that you are not subject to backup withholding, you may be subject to a fine of \$1000 and up to one year in prison.

Backup withholding will usually remain in effect until the end of the year. In order for backup withholding to stop by January 1, 2008, you must pay all the amounts you owe, and report all the income, related to backup withholding by October 15, 2007. If you do not meet the October 15 date, backup withholding will continue for the following year.

- (1) At the end of each calendar year, your payer(s) will give you a Form 1099 showing the amount of backup withholding. You may claim that amount as regular income tax withholding on your federal income tax return.
- (2) Having an installment agreement to pay overdue taxes will not affect backup withholding.

Keep this part for your records *Detach here *	
Send this part with your payment or inquiry Please correct any errors in your name, address or identifying number	Int/Div Ref: 11,948 Date of this Notice: FEB. 26, 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	NGTN HLS MI

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