

**Internal Revenue Service
Small Business/Self-Employed**

333 West Broadway, 8th Floor
San Diego, CA 92101

Department of the Treasury

Date:

July 11, 2016

Taxpayer Identification Number:

XXX-XX-3075

Person to Contact:

Roma Patel

Contact Telephone Number:

619-615-3980

Contact Fax Number:

855-486-4268

Employee Identification Number:

621878

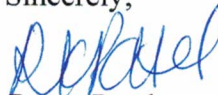
Dear Mr. Mottahedeh:

We are discontinuing our investigation into whether you are liable for a penalty under Internal Revenue Code (IRC) section(s) 6694, 6695, 6700, 6701, 7402, 7407 and 7408. This letter should not be construed to mean that the Internal Revenue Service (IRS) approves your conduct; rather, it is simply a notice that our investigation has been discontinued at this time.

The IRS is not precluded from taking any additional action against you or others with respect to your conduct. This includes the commencement of income tax examinations of investors/participants whom you advised or aided.

If you have any questions, please contact me.

Sincerely,



Roma Patel

Revenue Agent