

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

Department of the Treasury
11166 Fairfax Blvd
Suite 500
Fairfax VA 22030

Date: SEP 12 2008

Ying Sa, CPA
3816 Ingersoll Avenue
Des Moines IA 50312

Taxpayer Name:
[REDACTED]

Taxpayer Identification Number:
[REDACTED]

Form Number:
1040

Year(s):
2008

Person to Contact/ID Number:
[REDACTED] [REDACTED]

Contact Telephone Number:
[REDACTED]

Contact Fax Number:

Dear Ying Sa, CPA:

We are sending the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

[REDACTED]
Acting Area Director

Enclosures:

- Letter(s)
- Report(s)
- Copy of Determination Letter
- Other

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

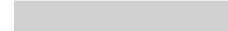
11166 Fairfax Blvd
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Date: Sep 17 2008



Department of the Treasury

Taxpayer Identification Number:



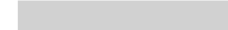
Tax Year(s):

200812

Form Number:

1040

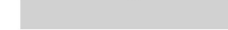
Person to Contact:



Employee Identification Number:



Contact Telephone Number:



Dear :

We've completed the review of the examination report we previously provided you for the year(s) shown above. Since the changes we made did not affect the tax you reported on your return, we are accepting your return with the changes noted in the report.

This is the final letter we'll send you regarding your examination unless we make a change to a partnership, S corporation, trust, or estate tax return in which you have an interest.

You cannot protest any issues shown in the report at this time. You can contest them only when they change the amount of your income tax. If we propose additional tax for another tax year due to a change reflected in this report, you can contest the issue at that time.

If you have any questions, please call or write us at the telephone number or address shown above. If you write, please include your telephone number, the best time for us to call in case we need to contact you, and a copy of this letter.

Sincerely,



Acting Area Director