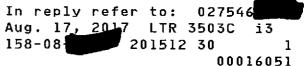


CINCINNATI OH 45999-0029



BODC: SB



ANDREA WILLIAM D MCCONNAUGHY 3550 WATT AVE STE 140 SACRAMENTO CA 95821-2666

023511

Taxpayer Identification Number: 158-08-Tax Period: Dec. 31, 2015

Form: 1040

Kind of Penalty(s): Failure to Pay

Dear Taxpayer:

Thank you for your recent inquiry of Aug. 08, 2017 that asked us to remove the penalty for failure to pay.

We are pleased to inform you that your request to remove the penalty charged for failure to pay has been granted. However, this action has been taken based solely on the fact that you have a good history of timely filing and timely paying. This type of penalty removal is a one-time consideration. The IRS will base decisions on removing any future Failure to File and Failure to Pay penalties on any information you provide that meets reasonable cause criteria. You should receive a notice of penalty adjustment within the next few weeks.

If you have any questions, please call us toll free at 1-800-829-0922.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

			letter for your records.
Telephone	Number ()	Hours