

Internal Revenue Service
Appeals Office
100 First Street Suite 2000
San Francisco, CA 94105

Department of the Treasury

Employer Identification Number:

Person to Contact:

Release Number: **201527043**

Release Date: 7/2/2015

Date: April 10, 2015

Employee ID Number: 0507213

Tel:

Fax:

UIL: 0501 .00-00

Certified Mail

Dear

This is a final adverse determination regarding your exempt status under section 501(c)(3) of the Internal Revenue Code (the "Code"). It is determined that you do not qualify as exempt from Federal income tax under section 501(c)(3) of the Code, effective March 31, 2010.

Our adverse determination was made for the following reason(s):

This organization has not established that it is organized and operated exclusively for exempt purposes described in section 501(c)(3). The Organization provides services for voluntary repatriation of undocumented aliens to their home countries and provides information useful to individuals and beneficial to the public. Organization's goals and methods of operation fail to ensure that organization is operated exclusively for exempt purposes described in section 501(c)(3). Therefore, it could be operated for substantial nonexempt purposes. Accordingly, you would not be organized and operated exclusively for exempt purposes described in section 501(c)(3).

Contributions to your organization are not deductible under section 170 of the Code.

You are required to file Federal income tax returns on Forms 1120. File your return with the appropriate Internal Revenue Service Center per the instructions of the return. For further instructions, forms, and information please visit www.irs.gov.

Processing of income tax returns and assessments of any taxes due will not be delayed should a petition for declaratory judgment be filed under section 7428 of the Code.

We will make this letter and the proposed adverse determination letter available for public inspection under Code section 6110 after deleting certain identifying information. We have provided to you, in a separate mailing, Notice 437, *Notice of Intention to Disclose*. Please review the Notice 437 and the documents attached that show our proposed deletions. If you disagree with our proposed deletions, follow the instructions in Notice 437.

If you decide to contest this determination, you may file an action for declaratory judgment under the provisions of section 7428 of the Code in one of the following three venues: 1) United States Tax Court, 2) the United States Court of Federal Claims, or 3) the United States District Court for the District of Columbia. A petition or complaint in one of these three courts must be filed within 90 days from the date this determination letter was mailed to you. Please contact the clerk of the appropriate court for rules for

filing petitions for declaratory judgment. To secure a petition form from the United States Tax Court, write to the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217. See also Publication 892.

You also have the right to contact the office of the Taxpayer Advocate. Taxpayer Advocate assistance is not a substitute for established IRS procedures, such as the formal appeals process. The Taxpayer Advocate cannot reverse a legally correct tax determination, or extend the time fixed by law that you have to file a petition in a United States Court. The Taxpayer Advocate can however, see that a tax matters that may not have been resolved through normal channels get prompt and proper handling. If you want Taxpayer Advocate assistance, please contact the Taxpayer Advocate for the IRS office that issued this letter. You may call toll-free, 1-877-777-4778, for the Taxpayer Advocate or visit www.irs.gov/advocate for more information.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely Yours,



Nan M. Shimizu
Appeals Team Manager

Enclosure: Publication 892 and/or 556



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Date: JAN 11 2013

Contact Person:

Identification Number:

Contact Number:

FAX Number:

Employer Identification Number:

Legend

City =

Area =

State =

Dear

We have considered your application for recognition of exemption from federal income tax under § 501(a) of the Internal Revenue Code as an organization described in § 501(c)(3). Based on the information submitted, we have concluded that you do not qualify for exemption under that section. The basis for our conclusion is set forth below.

FACTS

You were incorporated as a nonprofit corporation under State law. Your Articles of Incorporation explain that you are formed exclusively for charitable purposes and, specifically, "...to protect the American worker by arranging, assisting and facilitating the repatriation of undocumented aliens who wish to return to their own countries but who are unable to return because of their lack of resources. Such repatriations should not only aid undocumented aliens who wish to return to their own countries, but also potentially improve the market in the U.S. for services of American workers consisting of both U.S. citizens and legal immigrants including Green Card holders."

Your primary activity is to arrange, assist, and facilitate the repatriation of undocumented aliens who want to return to their home countries but who are unable to return because of their lack of resources. Such assistance will consist chiefly of purchasing transportation, including airline tickets, to the undocumented alien's home country. Your initial services are to be in State, including throughout Area. You anticipate that many of the initial repatriations will be to Central

arrangements yourself; you will not contract with a travel service. You plan to provide local transportation to departure points such as airports. You will also pay small cash amounts for meals and to facilitate timely local travel by train, bus, or taxi to meet the scheduled services for longer international journeys. When appropriate, you will also arrange visits by undocumented aliens to the nearby consulates or embassies of their home countries to obtain documentation

such as passports for their use on their international trips home. In many cases, these services will be delivered through organizations that otherwise aid or work with undocumented aliens. For example, you plan to distribute and post fliers at facilities that provide shelter and food to many undocumented aliens.

You plan to screen undocumented aliens to identify those persons who are most likely to return home and least likely to seek to reenter the United States illegally. The selection of individuals for assistance is primarily based upon the results of fact-finding interviews. Your staff includes multilingual individuals to conduct interviews, which are usually in Spanish; you do not have an application or questionnaire. Interview questions include: (1) time spent in America; (2) employment, if any; (3) how the individual was referred to you; (4) whether an individual has a valid passport to their origin country; and (5) any compelling special issues, e.g., health problems and/or opportunities for family reunification. You are particularly interested in identifying undocumented aliens who are "unemploy[ed], particularly for extended periods, with direct family members back in the home country, particularly with a history of remittance of funds back to family members but now without capacity to continue remittances" because you believe that these factors, together, provide "substantial evidence of a person who is likely to return home and less likely to seek reentry [illegally]." You do not intend to assist any undocumented alien who has already been deported, because such persons may be more likely to return to the U.S. illegally.

You plan to use volunteers, employees, and independent contractors to conduct your activities. You plan to spend approximately 60 to 70 percent of your collective time on such activities, with the remaining time devoted to fundraising and administration. Your fundraising activities will largely be conducted in City and State.

Your activities are intended to improve the labor market conditions for U.S. citizens and legal immigrants by reducing the number of undocumented aliens in the U.S. labor market. You believe that entry level workers should benefit from the repatriation of undocumented aliens who can affect the availability of scarce jobs in the United States. Your application materials include a brochure in which you state the following:

- It's time the damage to the American worker stop;
- the poorest of Americans are negatively impacted by illegal immigration;
- hard-working men and women have seen their job security, their benefits, and their paychecks shrink as forced and unfair competition from illegal workers strikes right at the heart of Americans' middle class hopes and dreams.

Your brochure claims that your "success could save taxpayers a lot of money.... It costs the Federal Government an average of \$17,000 to deport an illegal immigrant, but it costs an average of \$1,250 for private repatriation." You hope to meet with public officials, especially those with budget responsibilities, to communicate the cost-effective nature of privately funded repatriation versus federal detention and deportation.

In addition to your repatriation activities, you plan to post information on your website concerning states or municipalities that face worker shortages so that U.S. citizens and legal immigrants willing to relocate can be informed of such worker shortages. As funds become

available, you plan to utilize broad informational forums and educational conferences to publicize the benefits of your mission.

LAW

Section 501(a) exempts from federal income taxation organizations described in § 501(c).

Section 501(c)(3) describes organizations, including corporations, that are organized and operated exclusively for religious, charitable, scientific, educational, or other specified exempt purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

Section 1.501(c)(3)-1(a)(1) of the Income Tax Regulations provides that to be exempt as an organization described in § 501(c)(3) an organization must be both organized and operated exclusively for purposes specified in § 501(c)(3). If an organization fails to meet either test, it is not exempt.

Section 1.501(c)(3)-1(b)(1)(i) states that an organization is organized exclusively for one or more exempt purposes only if its articles of organization limit the purposes of such organization to one or more exempt purposes and do not expressly empower the organization to engage, other than as an insubstantial part of its activities, in activities which in themselves are not in furtherance of one or more exempt purposes.

Section 1.501(c)(3)-1(c)(1) states that an organization will be regarded as operated exclusively for one or more exempt purposes only if it engages primarily in activities that accomplish one or more of such exempt purposes specified in § 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Section 1.501(c)(3)-1(d)(2) provides that the term "charitable" is used in § 501(c)(3) in its generally accepted legal sense and includes, among other things, relief of the poor and distressed or of the underprivileged, and lessening the burdens of government.

Rev. Rul. 68-117, 1968-1 C.B. 251, describes an organization formed to help poor rural inhabitants of developing countries, in part by conducting a guided self-help program for social and economic development in the rural areas of these countries. The program includes furnishing expert guidance to subsistence-level farmer groups on modern agricultural methods, livestock and poultry care, and up-to-date marketing practices in an effort to raise their standard of living. The ruling concludes that by raising the living standards of needy families in developing countries, facilitating access to markets and credits, teaching modern farming methods, and furnishing other technical assistance, the organization is furthering charitable and educational purposes and, accordingly, qualifies for exemption under § 501(c)(3).

Rev. Rul. 68-422, 1968-2, C.B. 207, provides that an organization created to pay pensions to all retired employees of a company does not qualify as a charitable organization under § 501(c)(3). To come within the scope of the term "relief of the poor," the organization must at least show that the class it benefits is lacking in the necessities or comforts of life. Here, the organization

has not shown that the retired employees of the company as a class lack the necessities or comforts of life.

Rev. Rul. 85-2, 1985-1 C.B. 178, holds that an organization that provides legal assistance to guardians ad litem who represent abused and neglected children before a juvenile court that requires their appointment lessens the burdens of government and, therefore, qualifies for exemption under § 501(c)(3). The criteria for determining whether an organization's activities lessen the burdens of government are: (1) whether the governmental unit considers the organization's activities to be its burdens; and (2) whether these activities actually lessen the burden of the governmental unit. To determine whether an activity is a burden of government, the question to be answered is whether there is an objective manifestation by the government that it considers such activity to be part of its burden. The fact that an organization is engaged in an activity that is sometimes undertaken by the government is insufficient to establish a burden of government. Similarly, the fact that the government or an official of the government expresses approval of an organization and its activities is also insufficient to establish that the organization is lessening the burdens of government. The interrelationship between the organization and the government may provide evidence that the government considers the organization's activities to be its burden. To determine whether the organization is actually lessening the burdens of government, all the relevant facts and circumstances must be considered. A favorable working relationship between the government and the organization is strong evidence that the organization is actually lessening the burdens of the government.

In this case, the juvenile court requires the appointment of guardians ad litem, and had previously undertaken to appoint and compensate attorneys to serve as guardians in juvenile court proceedings. After several years of this practice, the court determined that the best way to conduct the activity would be to appoint volunteers and arranged with this organization for the training and legal representation of the volunteers. The court supports this organization through grants and utilizes the volunteers trained by the organization. These facts show that the government considers the activities of the organization to be its burden. Furthermore, the organization's training of lay volunteers is an integral part of the government's program of providing guardians ad litem in juvenile court proceedings. Without the organization's activities, the government could not continue its present program unless it undertook to train lay volunteers itself or appointed attorneys to act as guardians as it had in the past. Thus, the organization actually lessens the burdens of government.

Rev. Rul. 85-1, 1985-1 C.B. 178, concerns an organization created to assist a county's enforcement agencies in policing illegal narcotics traffic more effectively. The organization provides funds that allow the county's undercover narcotics agents to buy drugs in the course of their efforts to apprehend persons engaged in illegal drug traffic. No government funds are otherwise available for these purposes. The organization meets the criteria set out in Rev. Rul. 85-2 for determining whether activities lessen the burdens of government. First, the organization funds activities that the county treats as an integral part of its program to prevent the trafficking of illegal narcotics. The county thereby demonstrates that these activities are a part of its burdens. Second, the organization shows that it is actually lessening the burdens of the county by the fact that the government is able to augment its law enforcement activities in the area of illegal drug traffic. The county's law enforcement agencies can engage in certain aspects of drug enforcement without the appropriation of additional governmental funds. Thus

the organization is lessening the burdens of government within the meaning of § 1.501(c)(3)-1(d)(2).

In Columbia Park & Recreation Ass'n, Inc. v. Comm'r, 88 T.C. 1, 21 (1987), aff'd without published opinion, 838 F.2d 465 (4th Cir. 1988) ("Columbia Park"), the petitioner provides a wide range of services and facilities to the residents of a large private real estate development. Petitioner argued that its activities lessen the burdens of government because the local or state government would have to provide these services if Petitioner did not. The Tax Court, in upholding an IRS ruling that the petitioner is not organized and operated exclusively for exempt purposes within the meaning of § 501(c)(3), rejected the petitioner's argument, saying that the mere assertion that, in petitioner's absence, government would have to assume the activities in question does not mean the activities are, in fact, the burdens of government. Rather, the Court said, the organization must demonstrate that the government accepts the activities conducted by the petitioner as its responsibility and recognizes petitioner as acting on its behalf. In addition, the organization must establish that its activities actually lessen the burden of the state or local government.

In Public Industries, Inc. v. Comm'r, T.C. Memo 1991-3, the Tax Court opined that the petitioner had not shown that any of its anticipated activities were considered to be a burden of government. Citing federal and state law, the court concluded that neither the federal government nor the government of the state of petitioner's incorporation viewed petitioner's activity – the sale of prison-made goods to the private sector – as a proper governmental function. Further, the court said that, while it appeared that some States do consider such activity a proper governmental function, petitioner had not established any concrete relationship with those States, or with any other governmental unit having a similar policy, which might support the conclusion that petitioner was acting on their behalf either directly or by way of participation in implementing the effort of any such unit. The court emphasized that it is the existence of such a relationship that distinguishes Rev. Rul. 85-2 and Rev. Rul. 85-1. Thus, the court concluded that petitioner had not carried its burden of proof that the first prong of the test articulated in Columbia Park & Recreation Assn. v. Comm'r had been met. With respect to petitioner's other proposed activities, the court found that petitioner had failed to explain how such activities would lessen any existing burden of government or otherwise further an exempt purpose, saying that the mere fact that such activities might improve the general economic well-being of the Nation or a State or reduce any adverse impact from the failure of Government to carry out such activities is not enough.

In Westward Ho v. Comm'r, T.C. Memo 1992-192, the Court held that petitioner failed to establish that it was operated exclusively for exempt purposes. Petitioner was formed by business owners in downtown Burlington for the purpose of providing travel grants to antisocial persons who have a need to leave the area but lack the means to pay. The Court stated that, even if it assumes petitioner's purpose is a charitable one, it must be concerned with both the actual as well as the stated purposes for the existence of the organization. It is apparent petitioner's activities were designed to rid the area of disruptive homeless persons and to protect the commercial interests of petitioner's owners. Petitioner's creators expressed concerns with the harassing and abusive behavior of some of the homeless and fears of financial loss. Petitioner had no formal method for identifying individuals who could be benefited by relocation; discouraged applications for its services; and had no program to confirm potential

lifestyles in cities where they were relocating persons receiving grants, or for exploring whether or not an individual would benefit from relocation. This suggests that petitioner was not genuinely concerned with the fate of the homeless, but rather with relocating the persons out of the area. The Court concluded that petitioner was operated to serve the private interests of its creators more than incidentally; by ridding the area of homeless persons petitioner's creators were providing themselves with a more desirable commercial location. Because more than an insubstantial part of petitioner's activities furthered a nonexempt purpose, and petitioner served the private interests of its creators more than incidentally, petitioner fails the operational test of § 501(c)(3).

ANALYSIS

To qualify for exemption under § 501(c)(3), § 1.501(c)(3)-1(a)(1) says that you must be both organized and operated exclusively for one or more of the purposes specified in that section.

Organizational Test

Section 1.501(c)(3)-1(b)(1)(i) says that you are not considered to be organized exclusively for one or more exempt purposes unless your articles limit your purposes to one or more exempt purposes and do not expressly empower you to engage, other than as an insubstantial part of your activities, in activities which in themselves are not in furtherance of one or more exempt purposes. Your organizing documents expressly empower you to "protect the American worker by arranging, assisting and facilitating the repatriation of undocumented aliens who wish to return to their own countries but who are unable to return because of their lack of resources." As explained below, such activities do not further exempt purposes. Thus, we do not consider you to be organized exclusively for exempt purposes within the meaning of § 1.501(c)(3)-1(b)(1)(i).

Operational Test

Section 1.501(c)(3)-1(c)(1) says that you are not considered to be operated exclusively for one or more exempt purposes unless you establish that you engage primarily in activities which accomplish one or more exempt purposes, and that no more than an insubstantial part of your activities do not further an exempt purpose. Upon review of your activities, we find you are not engaged primarily in activities that accomplish exempt purposes.

Among the exempt purposes listed under § 1.501(c)(3)-1(d)(1) are charitable purposes. According to § 1.501(c)(3)-1(d)(2), the term "charitable" is used in § 501(c)(3) in its generally accepted legal sense and includes such purposes as relief of the poor and distressed or of the underprivileged, and lessening the burdens of government.

Issue 1: Whether Your Activities Accomplish the Relief of the Poor and Distressed

To come within the scope of the term "relief of the poor and distressed," an organization must at least show that the class of persons it benefits is lacking in the necessities or comforts of life. See Rev. Rul. 68-422, supra. The intent that the person to be benefited by the gift shall be poor may be implied from the situation of the donor and from the type of aid to be given. See George

Gleason Bogert, *The Law of Trusts and Trustees* § 373 (2012).

You purport to serve two charitable classes. The first "charitable class" you claim to serve is the class of undocumented aliens who want to return home but are unable to return because of their lack of resources. Undocumented aliens are not a charitable class per se. And while a person's inability to return to his home country because of a lack of resources may be the result of poverty or distress, your actual operations show that you are not concerned with identifying and assisting the poor and distressed among the undocumented aliens, but only with identifying those most likely to return home and least likely to seek to reenter the United States illegally. While you do not seek to repatriate any undocumented aliens with the financial resources to leave the United States on their own, you have not shown that the criteria you use to select particular individuals is based on objective evidence of poverty or distress, such as disposable income or assets. Rather, you select beneficiaries primarily based on the results of oral, fact-finding interviews, the intent of which is not to establish whether the individual is poor and distressed, but whether he or she is likely to attempt to reenter the United States illegally. Your website and brochure express your frustrations with illegal immigration, rather than concern for undocumented aliens. Because you appear to be more interested in "effect[ing] the strongest possible impact in favor of the American workers who are legally authorized to work in the U.S." than in determining whether the object of assistance is poor and distressed, it cannot be said for certain that your activities are limited to the charitable class of the poor and distressed.

Furthermore, even if the undocumented aliens you assist were poor and distressed, you have failed to show that your activities actually relieve their poverty or distress. Your primary activity is simply to provide undocumented aliens with transportation out of the United States. You do not appear to be concerned with their welfare during their stay in the United States or with whether their situation upon return to their home country would be an improvement on their situation in the United States. You do not provide transition or employment assistance. You do not offer assistance in helping undocumented aliens reenter the United States legally. You have no formal methods to: (1) identify individuals who would benefit from voluntary relocation; (2) confirm the potential lifestyles of the individuals you assist or economic conditions in the countries of origin; (3) educate undocumented aliens to ensure they make a free and informed choice; (4) explore whether or not a prospective undocumented alien would benefit from relocation; or (5) confirm whether individuals you assist did in fact benefit from the relocation. Thus, unlike the organization described in Rev. Rul. 68-117, supra, which furthered charitable and educational purposes by conducting self-help programs designed to raise the living standards of needy families in developing countries, you have not established that your activities benefit either the undocumented alien or their families living in the country of repatriation. Rather, as with the organization described in Westward Ho, supra, your operations suggest that your sole concern is with removing undocumented aliens from the United States permanently. It does not seem to concern you that you may simply be sending them from one miserable situation to another. Consequently, we do not find that your activities relieve the poor and distressed.

The second "charitable class" you purport to serve are American workers. You claim that American workers "should ... benefit from the repatriation of undocumented aliens who can affect the availability of scarce jobs in the United States." But American workers are not poor or distressed per se. And even if particular American workers do suffer from poverty or distress, it

is mere surmise that such workers would benefit from the repatriation of undocumented aliens. You have made no objective showing that undocumented aliens, particularly those who lack the resources to return home, are employed in jobs that are scarce or sought by United States citizens.

Consequently, you have failed to show that you operate in furtherance of the charitable purpose of relieving the poor and distressed or of the underprivileged.

Issue 2: Whether Your Activities Lessen the Burdens of Government

Among the purposes described as "charitable" under § 1.501(c)(3)-1(d)(2) is the purpose of lessening the burdens of government. You suggest that you further the charitable purpose of lessening the burdens of government by your claim that, without exception, the cost of privately funded repatriation is cheaper to the American taxpayer than Federal detention and deportation proceedings.

To qualify as a § 501(c)(3) organization on the basis of lessening the burdens of the government, you must meet a two-pronged test. The first prong requires that a government unit *objectively manifest* that it considers your activities to be its burden. See Rev. Rul. 85-2, supra. To meet the requirement, you must demonstrate that the government accepts your activities as its responsibility and recognizes that you are acting on its behalf. See Columbia Park, 88 T.C. at 21.

You do not claim to participate in any government program or to act on behalf of any governmental unit. We are not aware, and you have not shown, that the federal government has ever undertaken to provide transportation out of the United States to undocumented aliens who voluntarily choose to repatriate, or that a governmental unit has asked you to undertake such activities. You have neither established any concrete relationship with a governmental unit which might support a conclusion that you are acting on its behalf nor have you shown that the government has any control over your activities or that the government has provided for your support. Thus, unlike the organization described in Rev. Rul. 85-2, you cannot be said to engage in activities that are an integral part of any government program. And, unlike the organization described in Rev. Rul. 85-1, you cannot be said to fund activities that the government treats as an integral part of a governmental program. Consequently, the facts do not show that the government considers your activities to be its burden. Furthermore, the mere assertion that private repatriation costs less than it costs the government to detain and deport an illegal immigrant is not enough to establish that your activities actually lessen the burdens of government. See Public Indus., Inc. v. Comm'r (the mere fact that an organization's activities might improve the general economic well-being of the Nation or State or reduce any adverse impact from the failure of government to carry out such activities is not enough to show that the organization lessens the burdens of government). Consequently, you have failed to show that you operate in furtherance of the charitable purpose of lessening the burdens of government.

CONCLUSION

Because you are neither organized exclusively for exempt purposes within the meaning of §

1.501(c)(3)-1(b)(1)(i) nor operated exclusively for exempt purposes within the meaning of § 1.501(c)(3)-1(c)(1), we conclude, by reason of § 1.501(c)(3)-1(a), that you do not qualify for exemption as an organization described in § 501(c)(3).

You have the right to file a protest if you believe this determination is incorrect. To protest, you must submit a statement of your views and fully explain your reasoning. You must submit the statement, signed by one of your officers, within 30 days from the date of this letter. We will consider your statement and decide if the information affects our determination.

Your protest statement should be accompanied by the following declaration:

Under penalties of perjury, I declare that I have examined this protest statement, including accompanying documents, and, to the best of my knowledge and belief, the statement contains all the relevant facts, and such facts are true, correct, and complete.

You also have a right to request a conference to discuss your protest. This request should be made when you file your protest statement. An attorney, certified public accountant, or an individual enrolled to practice before the Internal Revenue Service may represent you. If you want representation during the conference procedures, you must file a proper power of attorney, Form 2848, *Power of Attorney and Declaration of Representative*, if you have not already done so. For more information about representation, see Publication 947, *Practice before the IRS and Power of Attorney*. All forms and publications mentioned in this letter can be found at www.irs.gov, Forms and Publications.

If you do not file a protest within 30 days, you will not be able to file a suit for declaratory judgment in court because the Internal Revenue Service (IRS) will consider the failure to protest as a failure to exhaust available administrative remedies. Section 7428(b)(2) provides, in part, that a declaratory judgment or decree shall not be issued in any proceeding unless the Tax Court, the United States Court of Federal Claims, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted all of the administrative remedies available to it within the IRS.

If you do not intend to protest this determination, you do not need to take any further action. If we do not hear from you within 30 days, we will issue a final adverse determination letter. That letter will provide information about filing tax returns and other matters.

Please send your protest statement, Form 2848 and any supporting documents to this address:

Internal Revenue Service
TE/GE SE:T:EO:RA:T:1

1111 Constitution Ave, N.W.
Washington, DC 20224-0002

You may also fax your statement using the fax number shown in the heading of this letter. If you fax your statement, please call the person identified in the heading of this letter to confirm that he or she received your fax.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Holly O. Paz
Director, Rulings and Agreements