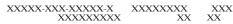


XX XX XXXXXX XXXXXX XXXXXX Department of the Treasury Internal Revenue Service Ogden UT 84201-0039



IRS USE ONLY



For assistance, call: 1-800-829-0115

Notice Number: CP215 Date: May 27, 2013

Taxpayer Identification Number: XX-XXXXXXX Tax Form: CVL PEN Tax Period: December 31, 2012



COMPANY NAME % FIRST LAST STREET ADDRESS ORANGE, CA 92869-4365

012345.678910. 0123.456 7 AT 0.345 1234

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XXXXXX

We Charged You a Penalty

711

We charged you a penalty under Section 6038A of the Internal Revenue Code for tile following reason:

Failure to Provide Information with Respect to Certain Foreign-Owned U.S. Corporations

Tax Statement

Prior Balance	\$.00
Penalty Assessment	\$10,000.00
Interest Charged	\$.00
Other Charges	\$.00
Total Amount You Owe	\$10,000.00

We charged you a penalty under IRC Section 6038A(d)(1) for failure to timely provide complete information on Form 5472.

The penalty is \$10,000 for each taxable year in which such failure occurs.

IRC Section 6038A relates to Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business, as well as record maintenance requirements with respect to certain foreign-owned corporations. Form 5472 is required to be attached to a U.S. corporation's income tax return and is due by the due date of the return, including extensions.

If you agree with the assessment of this penalty, please pay the balance due within ten (10) days from the date of this notice. Note: payment of the penalty amount showing due on this notice-absent the required complete return information-will not preclude additional assessments.

If reasonable cause exists for failure to file a complete and timely Form 5472, and you believe this penalty should not be imposed, please submit your reasonable cause statement within ten (10) days from the date Philadelphia, PA 19104. For assistance, you can call 267-941-1000 (not toll free). However, your request Treasury Regulation Section 1.6038A-4(b) for more information on reasonable cause for failure to file a for penalty abatement can't be considered by telephone, it must be submitted in writing. Please refer to of this notice to the following address: Internal Revenue Service, 2970 Market Street, BLN1-D08.113, complete and timely Form 5472.

This notice is issued on a calendar year basis. If you are a fiscal year taxpayer, the tax period shown on this notice is reflected as the calendar year within which your fiscal year ends.

For tax forms) instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)