

OGDEN UT 84201-0038

In reply refer to:
June 16, 2011 LTR 168C F3

BODC: TE

% ERIN KEPPEL M&M FINANCIAL CONSULTING 3947 N ASHLAND AVE CHICAGO IL 60613-2507

11CAGU 1L 60613-2507

Taxpayer Identification Number:

Tax Period(s):

Dec. 31, 2008

Form: 990

Dear Taxpayer:

Thank you for your inquiry dated Apr. 27, 2011.

We are removing the penalty, on the account shown above. However, in the future it is the taxpayer's responsibility to have procedures in place to ensure all returns are timely filed.

As a non-profit entity, you have responsibility to the general public to file timely returns because the Forms 990/990-EZ are open to public inspection. The requirement to file a timely return is not lessened due to the fact that you are exempt from federal income tax.

If you have any questions, please call us toll free at 1-877-

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.

Telephone	Number	()	Hours
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