



OFFICE OF THE CHIEF COUNSEL

DEPARTMENT OF THE TREASURY  
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March 16, 2011

CC:SB:9:STL:SAHaller  
TL-20542-10

[REDACTED]  
3816 Ingersoll Ave.  
Des Moines, IA 50312

Reference: [REDACTED] v. Commissioner  
Docket No. 20542-10

Dear Mr. [REDACTED]:

I am sending you a prepared decision (original and two copies) in the above-referenced case to finalize the government's concession in this case. Please review the decision, and if you find no errors, please sign and return to this office the original and one copy of the decision.

If you have any questions, please contact me at (314) 612-3300.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Haller".

STEPHEN A. HALLER  
Senior Attorney (St. Louis)  
(Small Business/Self-Employed)  
Tax Court Bar No. HS0419

Enclosures  
As stated