Date: August 1, 2016

Taxpayer Identification Number:

Tax Period Ended: DEC. 31, 2013

Person to Contact:

OFFICE OF CORR EXAM

Contact Telephone Number: 1-866-897-0161

(TOLL FREE NUMBER)

Employee Identification Number:

Fax Number:

%MIKE DAVIDOV PO BOX 11145 ALEXANDRIA, VA 22312-0145451

Dear |

019232

We are pleased to tell you we did not make any changes to the tax reported on your return. We will be returning any original documents you sent relating to your return in a separate envelope. If you are due a refund, we will send it to you within six to eight weeks, provided you have no unpaid accounts or other legal debts we are required to collect.

If you received a Notice of Deficiency from us for this tax return and tax period and have not filed a petition with the United States Tax Court, please disregard that notice. You will not need to file a petition with the Tax Court for reconsideration of your tax liability. If you already did file a petition with the Tax Court, you will need to prepare and file the appropriate documents with the court in order to close your case. We suggest you inform your attorney or tax representative that you have reached an agreement with the Internal Revenue Service and have received a "No Change Letter" . If you do not have an attorney or representative and are representing yourself in the Tax Court, please contact the IRS attorney or IRS appeals officer assigned to your case so that the necessary steps may be taken to close your case.

Although we did not make any changes to your return, changes could be made if we examine the tax return of a related Subchapter S Corporation, trust, or partnership and find we have to make changes to it that could affect your individual return.

If you have any questions about this letter, please call us at the telephone number shown above. Thank you for your cooperation.

Sincerely,

**TIANE E MUSE**Operations Manager, Examination

Letter 3581 (SC/CG) Catalog Number 34501S