



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

Criminal Investigation



**VIA CERTIFIED MAIL
Return Receipt Requested**

**Pedram Ben-Cohen
1901 Avenue of the Stars, Suite 1100
Los Angeles, CA 90067**

Mr. Ben-Cohen

Your client, [REDACTED], is no longer the subject of a criminal investigation by our office regarding his federal tax liabilities. However, this does not preclude re-entry by Criminal Investigation into this investigation.

The matter is presently in the Examination Function of the appropriate Operating Division for further consideration. If you have any questions, please contact the person whose name and telephone number are shown below.

If you have any questions, please contact [REDACTED]

Sincerely,



**Acting Special Agent in Charge
Los Angeles Field Office [REDACTED]
Criminal Investigation**