



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
9350 Flair Drive, Suite 300, Group 1552
El Monte, CA 91731-2885

LARGE MID-SIZE BUSINESS DIVISION
Area 15 International Compliance

Dear [REDACTED]

With the extensive assistance of Mr. Pedram Ben-Cohen and the approval of our Technical Advisor, your offshore penalty has been reduced to 5% of the highest aggregate balance in your savings account at Bank Leumi Le-Israel.

Enclosed are three copies of a revised Form 906 reflecting the new penalty in Paragraph 3. Please sign and date the original and two copies in blue ink and return them within 10 days of the date of this letter. We will send you a fully executed copy when we close your case. We have also enclosed a revised Form 4549-A, Income Tax Discrepancy Adjustments with updated interest figures. You should retain it for your records.

Please include full payment of the tax, interest and penalties with the signed agreement forms. Please submit a separate check for the offshore penalty. Make your check or money order payable to the "United States Treasury". We will apply your payment to your liability and send you a final computation for any unpaid balance. Penalties and interest accrue until the tax deficiency is paid.

If you have any questions, please do not hesitate to call me and leave a message at [REDACTED]. It has been a pleasure working with your representative Mr. Pedram Ben-Cohen.

Sincerely,

cc: Mr. Pedram Ben-Cohen