



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
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STEVE WESTLY
 Chair

JOHN CHIANG
 Member

MICHAEL C. GENEST
 Member

March 2, 2006
 Information Letter: 2006-0003

RE: *****

Dear *****:

Thank you for your letter of *****. I apologize for the delay in my response. In that letter, you describe the actions of ***** in procuring the information necessary to prepare and file the returns needed to perfect the amnesty applications filed as part of the amnesty program.

You explain the diligent search methods and extraordinary care taken to obtain information about ***** tax years and state that ***** is confident that it would be unable to locate or obtain any information relating to potential California tax liability for ***** tax years.

The Franchise Tax Board and the State of California appreciate the thoroughness and care taken by your office and ***** to ensure that income was reported accurately and completely for as many years as possible as part of the tax amnesty program. FTB has no plans to audit tax years before **** or to request further information or documentation concerning those tax years.

Thank you again for your cooperation with me and the rest of the Franchise Tax Board staff in preparing the returns, accounting for the payments and finishing the process. We realize that it was a monumental effort and we appreciate the work involved.

Very Truly Yours,

Bruce R. Langston
 Tax Counsel