

Mark A. Lovely
1235 Amy Lee Trail
Kernersville, NC 27284

Date: March 26, 2011

Department of the Treasury
Internal Revenue Service
STOP 6120
KANSAS CITY MO 64999-034

Attn: DONNA M. STEVENSON
RE: LTR 12C

Regarding Letter 12C, dated Mar. 22, 2011, copy attached.

My return for the tax year ending Dec. 31, 2010 was accompanied by a Form 4852, Substitute for Form W-2, Wage and Tax Statement. Refer to the General Instructions for completing Form 4852 which state the form is used to correct erroneous information furnished on a Form W-2.

I would be remiss to furnish you with a W-2 which contains erroneous information. I did furnish the name, address and payer identification number associated with a W-2 on the Form 4852. I was unable to convey by contact with the payer the reasons why the W-2 is erroneous.

I believe my return for 2010 is scrupulously accurate and truthful, and I ask you therefore to process the return and forward the overpayment to me at the earliest possible time.

Sincerely yours,

Mark A. Lovely