

Certified mail/return receipt: 7006 2760 ???? ???? ???? ?

CHARLES D & STAMPS D SEWELL  
615 GLENWAY AVE  
BRISTOL, VA 24201  
15 January 2008

INTERNAL REVENUE SERVICE  
ATLANTA, GA 39901-0025  
RE: LTR 324C

Dear IRS Agent,

Thank you for your LTR 324C of December 28, 2007, received January 14, 2008.

I am returning your documents as they are not applicable to the attached duplicate copy of the amended 1040X.

All documents associated with Amended 1040X has been filed in accordance with each document attached to said 1040X, a duplicate copy is attached hereto.

Please process the Amended 1040X as submitted promptly. Send our refund without further adieu.

Thank you for your patience in this matter.

Charles Doughtie Sewell