

Marilyn Patriot
Buffalo, Wyoming 82834

May 3, 2008

IRS Appeals Office
Michael Chambers
1244 Speer Blvd, Suite 400
Denver, CO 80204

RE: AP; FW; DEN; MRC
Income Tax Liability Tax periods ending 2004 and 2006

Dear Mr. Chambers,

I received your letter dated April 29, 2008, on May 2, 2008. The time you have allotted me is hardly sufficient time to comply with your request. You are asking me to confirm information and to send you receipts and invoices that will take me time to locate. Additionally, you may be aware that banks no longer return canceled checks, so it would be impossible to provide you with these.

I wish to cooperate with you and to reach an out of court settlement, but I need more time to research my records. I request a waiver of penalties. I am a person qualified for waiver of penalties.

I do not understand the tax code and all your legal talk and the form you wish for me to sign. I do not want to waive any of my rights and therefore I will not sign the enclosed form.

I will contact you soon.

Yours,

Marilyn Patriot