



PHILADELPHIA PA 19255-0725

In reply refer to: 0531976712
June 25, 2012 LTR 3653C 0
[REDACTED] 201012 68
00051178
BODC: SB

[REDACTED]
NEW HAVEN CT 06510-2100

Taxpayer Identification Number: [REDACTED]
Tax Period: Dec. 31, 2010
Form: 3520
825

Dear Taxpayer:

Thank you for filing your foreign trust return.

Since the Form 3520 for Trust ID# [REDACTED] was filed after the due date or extended due date, please provide an explanation of the cause of your late filing. This explanation will not ensure a waiver of any penalty.

Please provide the information requested within 30 days from the date of this letter, Mail it to the address shown in the letter heading. If no response is received, we will continue to process your information return and consider it to be in non-compliance with IRC section 6048(b).

If you have any questions, please call Customer Service at 267-941-1000 between the hours of 6:00 a.m. and 11:00 p.m. EDT. This is not a toll-free number.

If you prefer, you may write to us at the address shown at the top of the first page of this letter, and include your telephone number with the hours we can reach you. Please keep a copy of this letter for your records.

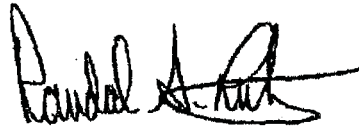
Telephone Number () _____ Hours _____

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

0531976712
June 25, 2012 LTR 3653C 0
[REDACTED] 201012 68
00051179

[REDACTED]
NEW HAVEN CT 06510-2100

Sincerely yours,



Randal S. Lutz
Program Manager

825

Enclosure(s):
Copy of this letter
Envelope