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**From:** Jean Luc Brunel [REDACTED]  
**Sent:** Wednesday, March 20, 2013 2:15 PM  
**To:** jeevacation@gmail.com; [REDACTED]  
**Subject:** Fw: Penalty Abatement Case Update

From: Jean Luc Brunel  
Sent: Wednesday, March 20, 2013 10:06 AM  
To: Jeff Fuller  
Subject: Re: Penalty Abatement Case Update

Good news

From: Jeff Fuller  
Sent: Wednesday, March 20, 2013 09:10 AM  
To: Jean Luc Brunel  
Subject: FW: Penalty Abatement Case Update

see below some success...

From: Mark Zand [mailto:[REDACTED]]  
Sent: Tuesday, March 19, 2013 6:00 PM  
To: Jeff Fuller  
Cc: Richard Fernandes  
Subject: Penalty Abatement Case Update

Jeff,

As you know IRS is presently in receipt of our recent appeal/protest on the Miami case and we are waiting for their review & input result. Today we received notification from IRS on the NY case. They abated a total of \$84,470.46 for the 2004 NY year. They denied the other years and we will of course be filing appeal/protest on those this week. The result so far is that this current abatement brought NY's balance to zero and left an overpayment of \$7,396.94 which has been applied to 2005. These credits have already been posted into the system.

Will continue to keep you posted.

Mark J. Zand, C.P.A., C.F.S.T.

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