

ALTERNATIVE RESPONSE LETTER (DRAFT)

Ms. M. McLaurin
Department of the Treasury
Internal Revenue Service
Post Office Box 630
Holtsville, NY 11742

Re: Taxpayer Identification number [REDACTED]
Contact Identification Number [REDACTED]

Dear Ms. McLaurin:

This is in response to your letter of April 6, 2017, in which you referenced discrepancies between the distribution schedule included in the Schedule K-1 issued by BRH Holdings LP [REDACTED] and amounts included on the taxpayer's 2012 return. For convenience, we have attached a copy of your letter.

We are assuming that the IRS's April 25, 2017 letter from Mariellen Fiedler supersedes your letter, and that it is unnecessary to further respond to your letter.

The Form 4549-A that accompanied Ms. Fiedler's letter indicates that the IRS has adjusted the taxpayer's return in accordance with and examination of BRH Holdings. The Form goes on to state that the examination was based on the Notice of "Final" Partnership Administrative Adjustment. The Form 886-A which also accompanied the letter contains a similar statement. We therefore assume that matters pertaining to BRH are closed with respect to the 2012 tax year.

If we have misunderstood the situation, please advise us.

We attempted to telephone you several times as some of this may be more easily resolved verbally. We would be happy to have a call with you if that is more convenient.