

October 13th, 2013

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0039

RE: *Green and Gold, LLC*, EIN xx-1405151
Notice Number: CP162, Tax Form: 1065, Tax Year: 2012

To Whom It May Concern:

We are responding for the above-named taxpayer regarding the late filing penalties assessed under Code Section 6698(a)(1) per your notice (copy enclosed). We request automatic abatement of the penalties under Rev. Proc. 84-35 due to the facts below.

Green and Gold, LLC is a domestic limited liability company taxed as a partnership with ten or fewer partners, all of whom are natural persons. Each member shares in each item of partnership income, deductions, and other pass-through items in the same percentage as their respective ownership percentages. The limited liability company had no tax liability at the entity level, and each member included all items of income, deductions and credits from the limited liability company on their own timely-filed income tax returns.

Sincerely,

C. Porter

Enclosure