Seems fine but I have no strong view.

Sent from my iPhone

On Feb 11, 2017, at 2:27 PM, jeffrey E. <jeevacation@gmail.com<mailto:jeeva=ation@gmail.com>> wrote:

1. modifications. = I d prefer the letter to state.   In order to c=mply with the the proscribed filing procedures the taxpayers are certifyin= that these foreign entities are not now and have never engaged in tax ev=sion.

2 .on the front of the 1040 x.   the statement to the effect that   =his return is being filed soley as required to provide the delinquent info=mation returns. There is no tax owed.   ..... please see attached stateme=t of reasonable cause. 3 many of the 5471. boxes should say " date of=incorporation. " somehow the box only says date of ?   4. we shoul= review the boxes that say date of last filing of the shareholders 1040.= .

--
     please note

```xml
<?xml version=.0" encoding=TF-8"?>
<!DOCTYPE plist PUBLIC "-//Apple//DTD PLIST 1.0//EN" "http://www.apple.com/DTDs/PropertyList-1.0.dtd">
<plist version=.0">
<dict>
        <key>date-last-viewed</key>
        <integer>0</integer>
        <key>date-received</key>
        <integer>1486842963</integer>
        <key>flags</key>
        <integer>8590195713</integer>
        <key>gmail-label-ids</key>
        <array>
                <integer>5</integer>
                <integer>18</integer>
        </array>
        <key>remote-id</key>
```

```xml
        <string>687039</string>
</dict>
</plist>
```