

Internal Revenue Service
Appeals Office
1220 SW Third Avenue
Suite 1117, MS O680
Portland, OR 97204

Department of the Treasury

Person to Contact:

Jean Duncan
Employee ID Number: 93-01095
Tel: 503-326-2482
Fax: 503-326-4951

Date: August 11, 2005

Refer Reply to:

AP:FW:POR:JDD

In Re:

CDP Lien and Levy

Tax Period(s) Ended:

12/2000

ESA NW INC
PO BOX 2110
CLACKAMAS OR 97015

Dear Gentlemen:

This letter is our acknowledgement that we received your case for consideration in our Portland Appeals Office on August 4, 2005.

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Sincerely,

Les Lucas

Les Lucas
Appeals Team Manager

Exhibit B

Enclosures:

Publication 4165 Introduction to Collection Due Process Hearings

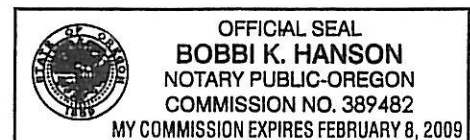
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Office of Notary Public for the State of Oregon. Certified to be a full, true, and correct copy of the Original Document.

Date March 29, 2006

By Bobbi K Hanson

Oregon Notary Public
State of Oregon
County of Clackamas



Internal Revenue Service
Appeals Office
1220 SW Third Avenue
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Portland, OR 97204

Department of the Treasury

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Jean Duncan
Employee ID Number: 93-01095
Tel: 503-326-2482
Fax: 503-326-4951

Date: August 11, 2005

Refer Reply to:
AP:FW:POR:JDD

ENERGY HOLDING COMPANY INC
PO BOX 2110
CLACKAMAS OR 97015

In Re:
CDP Lien and Levy
Tax Period(s) Ended:
12/2000

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Les Lucas

Les Lucas
Appeals Team Manager

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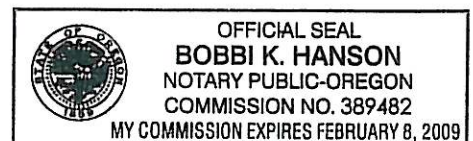
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Date March 20 2006

By Bobbi K. Hanson
Oregon Notary Public
State of Oregon
County of Clackamas



Letter 13221 (Rev. 2/2002)

Internal Revenue Service

Appeals Office
1220 SW Third Avenue
Suite 1117, MS O680
Portland, OR 97204

Department of the Treasury

Person to Contact:

Jean Duncan
Employee ID Number: 93-01095
Tel: 503-326-2482
Fax: 503-326-4951

Date: August 11, 2005

Refer Reply to:

AP:FW:POR:JDD

ENERGY HOLDING COMPANY INC
PO BOX 2110
CLACKAMAS OR 97015

In Re:

CDP Lien and Levy

Tax Period(s) Ended:

12/2001

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Sincerely,

Les Lucas
Appeals Team Manager

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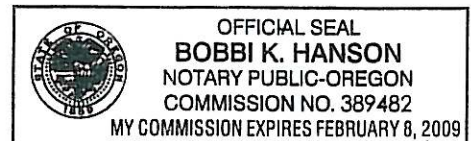
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Date March 20, 2006

By _____

Oregon Notary Public
State of Oregon
County of Clackamas



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Appeals Office
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Suite 1117, MS 0680
Portland, OR 97204

Department of the Treasury

Person to Contact:

Jean Duncan
Employee ID Number: 93-01095
Tel: 503-326-2482
Fax: 503-326-4951

Date: August 11, 2005

Refer Reply to:

AP:FW:POR:JDD

In Re:

CDP Lien and Levy

Tax Period(s) Ended:

12/1996 12/1997 12/1998

CHESTER E & TRACEY J DAVIS
C/O 16545 SOUTH ARCHER DRIVE
OREGON CITY OR 97045

Dear Mr. & Mrs. Davis:

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Appeals Team Manager

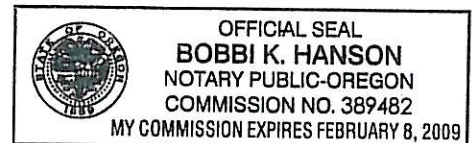
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By Bobbi K Hanson
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In Re:

CDP Lien and Levy

Tax Period(s) Ended:

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LS Lucas

Les Lucas

Appeals Team Manager

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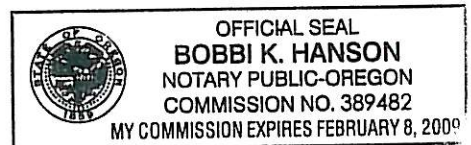
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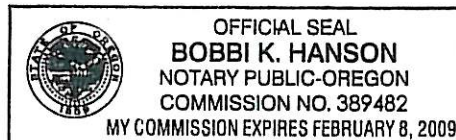
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Letter 13221 (Rev. 2/2002)

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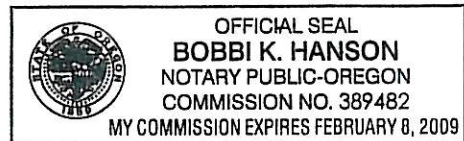
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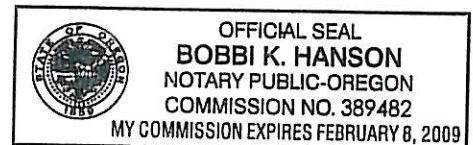
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