



Dear 

After reviewing the facts and circumstances of your case, we found apparent violations of the requirements for reporting and recordkeeping of foreign financial accounts (31 C.F.R. §§ 1010.350 and 1010.420, formerly 31 C.F.R. §§ 103.24 and 103.32).

We've included a list of these apparent violations. If you accept our findings and recommendations, we request that you return any delinquent TD F 90-22.1, along with a copy of this letter, to the person shown above.

We will not assess penalties for these apparent violations if the requested documents are furnished. However, we may impose penalties if you fail to provide the requested documents.

If you disagree with the attached findings and recommendations, please send us, within 30 days of this letter, a written response explaining why.

Please contact the person whose name and telephone number are shown above if you have any questions.

Thank you for your cooperation.

Sincerely yours



Enclosures:  
Envelope  
Copy of this Letter