

DEALER LETTERHEAD

Date

Susan Sinetos
Tax Compliance Supervisor
Environmental Fees Division
Board of Equalization
450 N. Street, MIC: 88
PO Box 942879
Sacramento, CA 94279-0088

RE: Tire Fee Program

Dear Ms. Sinetos,

I request relief from the interest due as a result of my company's unintentional non-compliance with the Tire Fee Program. Attached is our completed spreadsheet outlining our sales of equipment with tires from 2001 through the first quarter of 2008.

(Enter Company name) has been in business in California for ____ years. Since 2001 we have been audited (number of times) for compliance with the State's sales and use tax law. Unfortunately, we were not made aware of our requirements to collect fees for the Tire Fee Program by the auditor nor did we receive any written documentation from the State. We have since rectified this issue and plan to be in full compliance from this day forward.

(Enter paragraph describing financial hardship that could occur if interest is paid).

I appreciate the Board of Equalization's willingness to waive past penalties resulting from my company's non-compliance with the Tire Fee Program. However, for the reasons mentioned above, I request you also grant relief from the interest due. Thank you in advance for your consideration of this request.

Sincerely,

Cc: Steven Kost, Far West Equipment Dealers Association