

Internal Revenue Service  
Kansas City Service Center  
Kansas City, MO 64999

Date of Letter:  
NOV 15, 1984  
Contact Telephone Number:  
1-800-424-1040

GEORGE J DEDEM  
3432 VENTURE DRIVE  
HUNTINGTON BEACH CA 92649

Tax Shelter Name:  
GLACIER VALLEY MINING AND METALS  
Tax Shelter Taxpayer Identification  
Number: CONFIDENTIAL  
Tax Shelter Registration  
Number: 843 / CONFIDENTIAL

Dear Taxpayer:

The tax shelter registration number shown above has been assigned to the tax shelter indicated.

Section 6111(b) of the Internal Revenue Code requires that the tax shelter registration number be furnished (in the time and manner prescribed by the regulations under Section 6111) to each investor who purchases (or otherwise acquires), an interest in the tax shelter. Section 6707 imposes a penalty of \$100 for each failure to furnish the tax shelter registration number.

In order to comply with the requirements of Section 6111(b) a written statement, in the form and manner prescribed by the regulations under Section 6111, must be furnished to the purchaser. The statement must say that the purchaser is required to report the registration number in the manner prescribed by the regulations under Section 6111 on any return on which a deduction, credit, or other tax benefit from this tax shelter is claimed.

CONFIDENTIAL

Section 6112 of the Code provides that organizers and sellers of interests in tax shelters required to be registered with the IRS must keep a list of investors in the tax shelter. Section 6708 of the Code imposes a penalty for the failure to keep such lists. The penalty is \$50 for each person with respect to which there is such a failure up to a maximum of \$50,000 per year. No penalty will be charged if the failure is due to reasonable cause and not due to willful neglect.

If you have any questions about this matter, you may call the telephone number shown at the top of this letter.

Thank you for your cooperation.

Sincerely yours,  
Chief, Document Perfection Branch