

EX. D-1

Letter to District Counsel or Chief Counsel Invoking 45-day Rule

Re: _____

By letter dated _____, we forwarded a copy of the offer to settle the above-entitled case(s) and requested your recommendation on the offer. We have not yet received your recommendation.

[As you know, by letter dated _____, we transmitted to your office for use in evaluating the proposed settlement a draft of our trial attorney's memorandum recommending acceptance of the offer, the administrative files, and (describe all other documents previously transmitted, e.g., interrogatories and responses thereto, depositions, briefs, etc.) _____

_____.]

[To assist you in evaluating the proposed settlement, we are enclosing a draft of our trial attorney's memorandum recommending acceptance of the offer and (describe any other documents being transmitted with the letter) _____

_____.]

Pursuant to the understanding between our offices we will process (this) (these) case(s) on the assumption that you have no objection to the proposed settlement, unless within 45 days of this date we receive either your recommendation or a request for additional time and an estimate as to when your recommendation will be received.

Sincerely yours,

[NAME OF ASSISTANT ATTORNEY GENERAL]
Assistant Attorney General
Tax Division

By:

[NAME OF CHIEF OF SECTION]
Chief, _____ Section

EX. D-1