

**Form 211**  
(Rev. December 2007)

Department of the Treasury - Internal Revenue Service

# Application for Award for Original Information

OMB No. 1545-0409

Date Claim Received:

Claim No. (completed by IRS)

1. Name of individual claimant

CALVIN C. HOAGLAND

2. Claimant's Date of Birth

Month Day Year

3. Claimant's SSN or ITIN

4. Name of spouse (if applicable)

5. Spouse's Date of Birth

Month Day Year

6. Spouse's SSN or ITIN

7. Address of claimant, including zip code, and telephone number

8. Name & Title of IRS employee to whom violation was reported

9. Date violation reported:

10. Name of taxpayer (include aliases) and any related taxpayers who committed the violation:

\*\*(SEE ATTACHED DETAILED LISTING AND EXPLANATION)

11. Taxpayer Identification Number(s) (e.g., SSN, ITIN, or EIN):

12. Taxpayer's address, including zip code:

\*\*(SEE ATTACHED DETAILED LISTING AND EXPLANATION)

13. Taxpayer's date of birth or approximate age:

14. State the facts pertinent to the alleged violation. (Attach a detailed explanation and all supporting information in your possession and describe the availability and location of any additional supporting information not in your possession.) Explain why you believe the act described constitutes a violation of the tax laws.

\*\*(SEE ATTACHED DETAILED EXPLANATION OF VIOLATIONS)

15. Describe how you learned about and/or obtained the information that supports this claim and describe your present or former relationship to the alleged noncompliant taxpayer(s). (Attach sheet if needed.)

\*\*(SEE ATTACHED)

16. Describe the amount owed by the taxpayer(s). Please provide a summary of the information you have that supports your claim as to the amount owed. (Attach sheet if needed.)

\*\*(SEE ATTACHED COPIES OF ALL PREVIOUS/RELATED SUBMISSIONS)

INITIAL CLAIM - FILE DATED 05/11/2012

2ND CLAIM - FILE DATED 08/02/2012

3RD CLAIM - FILE DATED 08/13/2012

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## SECTION ON DELIVERY

Supporting documentation

☐ Agent  
☐ Addressee

Printed Name)

C. Date of Delivery

Address different from item 1?

☐ Yes

Delivery address below:

☒ No

18. Date

Internal Revenue Service

☐ Express Mail  
☒ Return Receipt for Merchandise

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**General Information:**

On December 20, 2006, Congress made provision for the establishment of a Whistleblower Office within the IRS. This office has responsibility for the administration of the informant award program under section 7623 of the Internal Revenue Code. Section 7623 authorizes the payment of awards from the proceeds of amounts the Government collects by reason of the information provided by the claimant. Payment of awards under 7623(a) is made at the discretion of the IRS. To be eligible for an award under Section 7623(b), the amount in dispute (including tax, penalties, interest, additions to tax, and additional amounts) must exceed \$2,000,000.00; if the taxpayer is an individual, the individual's gross income must exceed \$200,000.00 for any taxable year at issue.

Send completed form along with any supporting information to:

Internal Revenue Service  
Whistleblower Office  
SE: WO  
1111 Constitution Ave., NW  
Washington, DC 20224

---

**Instructions for Completion of Form 211:****Questions 1 - 7**

Information regarding Claimant (informant): Name, Date of Birth, Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN), address including zip code, and telephone number (telephone number is optional).

**Questions 8 - 9**

If you reported the violation to an IRS employee, provide the employee's name and title and the date the violation was reported.

**Questions 10 - 13**

Information about Taxpayer - Provide specific and credible information regarding the taxpayer or entities that you believe have failed to comply with tax laws and that will lead to the collection of unpaid taxes.

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Describe the facts supporting the amount you claim is owed by the taxpayer.

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Information provided in connection with a claim submitted under this provision of law must be made under an original signed Declaration under Penalty of Perjury. Joint claims must be signed by each claimant.

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**PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE:** We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to ask for this information is 26 USC 6109 and 7623. We collect this information for use in determining the correct amount of any award payable to you under 26 USC 7623. We may disclose this information as authorized by 26 USC 6103, including to the subject taxpayer(s) as needed in a tax compliance investigation and to the Department of Justice for civil and criminal litigation. You are not required to apply for an award. However, if you apply for an award you must provide as much of the requested information as possible. Failure to provide information may delay or prevent processing your request for an award; providing false information may subject you to penalties.

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The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 35 minutes. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can email us at [taxforms@irs.gov](mailto:taxforms@irs.gov) (please type "Forms Comment" on the subject line) or write to the Internal Revenue Service, Tax Forms Coordinating Committee, SE: W, CAR: MP, T: T, SP, 1111 Constitution Ave, NW, IR-6406, Washington, DC 20224.

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**Form 211**

(Rev. December 2007)

1. Name of individual claimant

Calvin C. Hoagland

4. Name of spouse (if applicable)

7. Address of claimant, including

8. Name &amp; Title of IRS employee

N/A

10. Name of taxpayer (include alias)

Greater Las Vegas Chamber of Commerce, Inc.  
dba Las Vegas Chamber of Commerce

12. Taxpayer's address, including zip code:

14. State the facts pertinent to the alleged violation. (Attach a detailed explanation and all supporting information in your possession and describe the availability and location of any additional supporting information not in your possession.) Explain why you believe the act described constitutes a violation of the tax laws.

See attached statement

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16. Describe the amount owed by the taxpayer(s). Please provide a summary of the information you have that supports your claim as to the amount owed. (Attach sheet if needed.)

See attached statement

**Declaration under Penalty of Perjury**

I declare under penalty of perjury that I have examined this application, my accompanying statement, and supporting documentation and aver that such application is true, correct, and complete, to the best of my knowledge.

17. Signature of Claimant

18. Date

**MAIL THE COMPLETED FORM TO THE ADDRESS SHOWN ON THE BACK**

Sent to  
INTERNAL REVENUE SERVICE  
Street Address:  
or PO Box No. WHISTLER BLVD. OFFICE, SE-600  
City, State, ZIP+4  
WASHINGTON, DC 20541  
See Service for instructions  
PS Form 3800, August 2006

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Year

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## Attachment to Form 211

### **Items 14, 15, 16 - Statement of the Facts:**

The attached listing is for certain entities which have each been afforded tax exempt status under IRC Sec 501(c)(6).

These entities compete directly with fully taxable enterprises for internet marketing and advertising revenues. I have formally complained to many of these organizations as have other of my competitors concerning the nature and the extent of their competitive activities involving sales of advertising.

I have obtained copies of their Information Returns (990's). Each have reported revenues in excess of \$12 Million in the prior (3) years and have paid no income taxes.

One entity actually reported over \$12 Million as unrelated gross revenue for one year but none taxable.

An increasing portion of these entities revenues are from media internet advertising and I believe that they have substantially under reported both their gross taxable income and their net profitability from these unrelated for-profit activities.

These internet marketing and advertising activities constitute (1) a trade or business; (2) are regularly carried on; and (3) are not substantially related to the purposes for which these association's were granted their tax exemption.

Further, as partially disclosed in the attached returns, key employees have routinely paid themselves excessive compensation and benefits. I will not speculate here as to additional tax free benefits that have been afforded but I believe that the magnitude of many of these compensation packages violates the prohibition in the Regulations relating to "Inurement of benefit of the association's net earnings to any "private shareholder or individual."

Explosive increases in internet sales and marketing has accelerated this state of affairs dramatically in recent years and there has been a transformation in these organizations to a for-profit business model. These *chamber of commerce and convention and visitors bureau entities have changed course in recent years in recognition of these profit making opportunities.*

Entitled and empowered to run commercial websites, receive tax subsidies, as well as member dues, to pay inflated salaries and benefits to private individuals - the officers who run these organizations. Many Chambers of Commerce and CVB entities nationwide have transformed into for-profit media entities in violation of their mission statements and Non-Profit Charters.

I am the owner of the Hilton Head Chamber of Commerce and South Carolina Chamber of Commerce *domain names*. I am fully aware of the commercial profit potential of this business model and I am familiar with the activities of each of these entities.

I am not a tax attorney but my understanding of the law is as follows; Once an association's tax exemption has been recognized by the IRS, generally the three most significant ongoing threats

to 501(c)(6) status are: Too much unrelated business income (that amount that would cause the IRS or a court to conclude that the primary purpose of the association was unrelated to its tax-exempt purposes). The provision of too many particular services for individuals (an amount that would allow the IRS or a court to infer that such services were the primary purpose of the association). And finally, inurement of benefit of the association's net earnings to any "private shareholder or individual."

I believe that these entities are in violation of their non-profit status as permitted under IRC Sec. 501(c)(6) and also have failed to pay their fair share of UBIT.

<u>Name of Non-profit</u>	<u>Key Officer/Employee</u>	<u>Compensation per 990</u>	<u>Year of 990</u>
Savannah Area Chamber of Commerce	William Hubbard	\$ 348,148	2012
Myrtle Beach Area Chamber of Commerce	Brad Dean	\$ 353,138	2012
Chamber of Commerce of the USA	Thomas J Donohue	\$ 4,761,900	2010
Myrtle Beach Area Convention and Visitors Bureau (a Division of Above)	Brad Dean	no results	
Charleston Area Convention and Visitors	Andy Rankin	\$ 273,293	2013
	Helen Hill - Executive Dir	\$ 217,309	2013
Charleston Metro Chamber of Commerce, Inc.	Bryan Derreberry	\$ 235,619	2012
Greater Orlando Chamber of Commerce	Leslie Hielema President/CEO	\$ 205,252	2012
Orlando Orange County Conv & Visitors	Gary Sain	\$ 290,719	2012
Metro Atlanta Chamber of Commerce	Sam Williams	\$ 798,757	2012
Atlanta Convention & Visitors Bureau Inc	William Pate	\$ 745,423	2012
Georgia Chamber of Commerce	James C Clark Jr	\$ 466,496	2012

Greater Las Vegas Chamber of Commerce, Inc.

Kristin McMillan

New Orleans Conv & Visitors Bureau

J. Stephen Perry

New Orleans Chamber of Commerce

Memphis Convention and Visitors Bureau

Kevin Kane

Memphis Area Chamber of Commerce

John Moore

Greater Miami Convention and Visitors

William Talbert

Greater Miami Chamber of Commerce

Barry Johnson

Virginia Chamber of Commerce

Barry E DuVal



\*\*

\$ 317,872

2012

\$ 404,267

2012

no results

\$ 326,844

2013

\$ 352,539

2012

\$ 353,004

2012

\$ 220,832

2012

\$ 306,009

2012

Richmond Metropolitan Convention & Visitors Bureau	John F Berry
Greater Richmond Chamber of Commerce	Kim Scheeler
Williamsburg Area Chamber of Commerce	Dick Schreiber
Daytona Beach Area Convention & Visitors	Janet Kersey
Daytona Regional Chamber of Commerce	Larry McKinney
Gatlinburg Chambers of Commerce	Victoria Simms
South Carolina State Chamber Of Commerce	Otis Rawl
Greater Indianapolis Chamber of Commerce	Scott Miller
Greater Charlotte Chamber of Commerce	Bob Morgan

\$ 231,091 2013

\$ 359,439 2013

\$ 272,286 2012

\$ 114,770 2012

\$ 131,500 2012

\$ 41,557 2012

\$ 244,542 2013

\$ 239,073 2012

\$ 397,687 2012

Dallas Regional Chamber

Pat Priest

Dallas Convention & Visitors Bureau

Phillip Jones

Los Angeles Area Chamber of Commerce Foundation

Gary Toeppen

Los Angeles Tourism & Convention Board

Mark Liberman

Hilton Head Island Bluffton Chamber of Commerce

William G. Miles

Greater Phoenix Chamber of Commerce

Todd Sanders

Greater Phoenix Convention & Visitors Bureau

Steve Moore

Nashville Convention and Visitors Bureau

Christopher Spyridon

Nashville Area Chamber of Commerce

Ralph Schulz

\$ 399,618 2012

\$ 508,403 2012

\$ 554,716 2012

\$ 534,804 2012

\$ 351,003 2012

\$ 254,010 2012

\$ 444,091 2012

\$ 512,380 2013

\$ 474,929 2013

San Diego Convention and Visitors Bureau

Joseph Terzi

Greater San Diego Chamber of Commerce

Ruben Barrales

Hawaii Visitors and Convention Bureau

John Monahan

Chamber of Commerce of Hawaii

James Tollefson

Denver Metro Chamber of Commerce

Kelly J Brough

Denver Convention and Visitors Bureau

Richard Scharf

Greater Houston Convention & Visitors Bureau

John Solis

Greater San Antonio Chamber of Commerce

Richard Perez

Greater Seattle Chamber of Commerce

Phil Bussey

\$ 591,731 2013

\$ 372,436 2012

\$ 436,349 2012

\$ 214,912 2013

\$ 389,450 2013

\$ 395,236 2012

\$ 258,340 2012

\$ 227,316 2012

\$ 274,360 2012

Seattle-King County Convention and Visitors Bureau

Tom Norwalk

Travel Portland

Jeffrey Miller

Philadelphia Convention & Visitors Bureau of the Chamber of C John Ferguson

Greater Philadelphia Chamber of Commerce

Robert C Wonderling

Salt Lake Convention and Visitors Bureau

Scott Beck

Salt lake Area Chamber of Commerce

R Lane Beattie

Greater Raleigh Chamber of Commerce

Harvey A. Schmitt

Anchorage Chamber of Commerce

Sami Glascott

Anchorage Convention and Visitors Bureau

Julie Saupe



\$	351,993	2012
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\$	330,385	2012
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\$	415,408	2013
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\$	663,336	2013
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\$	258,298	2012
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\$	451,876	2012
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\$	321,442	2012
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\$	79,436	2012
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\$	154,173	2012
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Chicago Convention and Tourism Bureau	Don Welsh
Mobile Area Chamber of Commerce	Winthrop M Hallett III
Mobile Convention & Visitors Corporation	David Randel
Alabama Gulf Coast Area Chamber of Commerce	Ed Rodriguez
Greater Detroit Chamber of Commerce	Sandy K Baruah
Metropolitan Detroit Convention & Visitors Bureau	Larry D Alexander
Austin Convention and Visitors Bureau	Robert Lander
Greater Austin Chamber of Commerce	Mike Rollins
Convention & Visitors Bureau of Greater Kansas City	Rick Hughes
Chamber of Commerce of Greater Kansas City	Jim Heeter

\$ 478,258 2013

\$ 264,381 2012

\$ 123,700 2012

\$ 99,600 2012

\$ 407,920 2012

\$ 324,485 2012

\$ 374,190 2012

\$ 418,446 2012

\$ 465,088 2012

\$ 545,841 2013

Sedona Chamber of Commerce

Jennifer Wesselhoff

Jacksonville Regional Chamber of Commerce

Walter M Lee III

Jacksonville and the Beaches Convention & Visitors Bureau

Daniel O' Byrne

Panama City Beaches Chamber of Commerce

Beth Oltman

Panama City Beach Convention and Visitors Bureau

Dan Rowe

Greater Naples Chamber of Commerce

Michelle Gleeson

Park City Area Chamber of Commerce Convention & Visitors B

Bill Malone

Aspen Chamber Resort Association Inc

Debra Braun

Rochester Riverside Convention Center

Joseph A Floreano

New York City and Company

George Fertitta

\$ 88,462 2012

\$ 391,334 2012

\$ 169,961 2012

\$ 117,970 2012

\$ 181,118 2013

\$ 123,456 2012

\$ 132,000 2013

\$ 161,676 2012

\$ 276,875 2013

\$ 376,784 2012

New Jersey State Chamber of Commerce

Thomas Bracken

Minnesota Chamber of Commerce and Industry

David Olson

Saint Paul River Centre Convention and Visitors Authority

Karolyn Kirchgesler

West Virginia Chamber of Commerce

Stephen G Roberts

Confidential

\$ 392,432 2012

\$ 472,931 2012

\$ 152,336 2012

\$ 255,117 2012

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OMB No. 1545-0409

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N/A

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Month Day Year

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8. Name & Title of IRS employee to whom violation was reported

Ms. Arnold

9. Date violation reported:

Various

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See attached.

11. Taxpayer Identification Number(s) (e.g., SSN, ITIN, or EIN):

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### SENDER

- Complete item 4 if you print your name so that it can be attached to the envelope.

1. Article Address

INTERNAL WHISTLEBLOWER OFFICE SE:WA  
1111 CONSTITUTION AVE., NW  
WASHINGTON, DC 20004

2. Article Number

### U.S. Postal Service<sup>TM</sup> CERTIFIED MAIL<sup>TM</sup> RECEIPT (Domestic Mail Only; No Insurance Coverage Provided)

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Restricted Delivery Fee (Endorsement Required)		\$6.10
Total Postage & Fees	\$	

Sent to  
IRS WHISTLEBLOWER OFFICE SE:WA  
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or PO Box No. 1111 CONSTITUTION AVE., NW  
City, State, ZIP+4  
WASHINGTON, DC 20004

### IN DELIVERY

- ☐ Agent
- ☐ Addressee

C. Date of Delivery

Item 1? ☐ Yes  
is below: ☒ No

and supporting documentation

18. Date

Postage Mail  
Receipt for Merchandise  
D.  
Yes ☐

Treasury-Internal Revenue Service



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16. Describe the amount owed by the taxpayer(s). Please provide a summary of the information you have that supports your claim as to the amount owed. (Attach sheet if needed.)

See attached detailed explanation.

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2		2. Article Number				(es) <input type="checkbox"/> Yes	

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**General Information:**

On December 20, 2006, Congress made provision for the establishment of a Whistleblower Office within the IRS. This office has responsibility for the administration of the informant award program under section 7623 of the Internal Revenue Code. Section 7623 authorizes the payment of awards from the proceeds of amounts the Government collects by reason of the information provided by the claimant. Payment of awards under 7623(a) is made at the discretion of the IRS. To be eligible for an award under Section 7623(b), the amount in dispute (including tax, penalties, interest, additions to tax, and additional amounts) must exceed \$2,000,000.00; if the taxpayer is an individual, the individual's gross income must exceed \$200,000.00 for any taxable year at issue.

Send completed form along with any supporting information to:

Internal Revenue Service  
Whistleblower Office  
SE: WO  
1111 Constitution Ave., NW  
Washington, DC 20224

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**Instructions for Completion of Form 211:****Questions 1 - 7**

Information regarding Claimant (informant): Name, Date of Birth, Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN), address including zip code, and telephone number (telephone number is optional).

**Questions 8 - 9**

If you reported the violation to an IRS employee, provide the employee's name and title and the date the violation was reported.

**Questions 10 - 13**

Information about Taxpayer - Provide specific and credible information regarding the taxpayer or entities that you believe have failed to comply with tax laws and that will lead to the collection of unpaid taxes.

**Question 14**

Attach all supporting documentation (for example, books and records) to substantiate the claim. If documents or supporting evidence are not in your possession, describe these documents and their location.

**Question 15**

Describe how the information which forms the basis of the claim came to your attention, including the date(s) on which this information was acquired, and a complete description of your relationship to the taxpayer.

**Question 16**

Describe the facts supporting the amount you claim is owed by the taxpayer.

**Question 17**

Information provided in connection with a claim submitted under this provision of law must be made under an original signed Declaration under Penalty of Perjury. Joint claims must be signed by each claimant.

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**PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE:** We ask for the information on this form to carry out the internal revenue laws of the United States. Our authority to ask for this information is 26 USC 6109 and 7623. We collect this information for use in determining the correct amount of any award payable to you under 26 USC 7623. We may disclose this information as authorized by 26 USC 6103, including to the subject taxpayer(s) as needed in a tax compliance investigation and to the Department of Justice for civil and criminal litigation. You are not required to apply for an award. However, if you apply for an award you must provide as much of the requested information as possible. Failure to provide information may delay or prevent processing your request for an award; providing false information may subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and return information are confidential, as required by 26 U.S.C. 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 35 minutes. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can email us at [taxforms@irs.gov](mailto:taxforms@irs.gov) (please type "Forms Comment" on the subject line) or write to the Internal Revenue Service, Tax Forms Coordinating Committee, SE: W, CAR: MP, T: T, SP, 1111 Constitution Ave, NW, IR-6406, Washington, DC 20224.

Send the completed Form 211 to the above Washington address of the Whistleblower Office. Do NOT send the Form 211 to the Tax Forms Coordinating Committee.

## SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

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SE: WD  
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WASHINGTON, DC 20224

2. Article Number  
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PS Form 3811, February 2004

Domestic Return Receipt

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☐ Agent  
☐ Addressee

B. Received by (Printed Name)

D. Condit

C. Date of Delivery

5/19/02

D. Is delivery address different from item 1? ☐ Yes  
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☐ Addressee

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See Reverse for Instructions

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