

Exhibit 4-1

Internal Revenue Service
Field Examination

Department of the Treasury
Address any reply to:

Person to Contact:

Telephone Number:

Refer Reply to:

Date:

Dear Sirs:

In accordance with Revenue Procedure 97-27, Section 3.08, this letter is to officially notify you of an issue under consideration involving a method of accounting. The issue under consideration involves the incorrect classification of nonresidential real property under the depreciation rules of IRC section 168.

Internal Revenue Code section 168 requires nonresidential real property to be depreciated using a recovery period of 31.5 years. Such incorrect misclassification of property is a method of accounting because it affects the timing of the deduction and not the total amount of depreciation.

In order to discuss this matter and to review the books and records requested on the attached Document Request, please call to schedule an appointment.

Thank you for your consideration of this matter.

Sincerely,

Revenue Agent

Note to Examiner:

The first paragraph contains all the elements necessary to place the accounting method issue for an item "under consideration" for purposes of Rev. Proc. 97-27.

To the extent you have determined the proper method of accounting, it is helpful to include it in the notification, as done in the second paragraph. However, it is not necessary to do so to place the accounting method issue "under consideration."