

MOORE & BRUCE, LLP
ATTORNEYS AT LAW
1072 THOMAS JEFFERSON STREET, NW
WASHINGTON, DC 20007

CHARLES M. BRUCE
FACSIMILE +1 202 965 7745

—
+1 202 965 5300
www.mooreandbruce.com

EMAIL:
cbruce@mooreandbruce.com

December 2, 2011

Re: Lee G. Lovett

To Whom It May Concern:

The undersigned has represented Mr. Lee G. Lovett and the Lovett Family in tax matters for nearly 30 years.

In the early 1980's, the IRS instituted a multi-million dollar tax claim against Mr. Lovett, which seemed unjustified, and Mr. Lovett chose to appeal and then litigate the matter. After roughly 14 years of audit followed by litigation in the United States Tax Court, the IRS accepted a settlement of its claim which required an exchange of checks that resulted in the IRS paying Mr. Lovett a net sum of approximately \$30,000. In the end, the IRS's multi-million dollar claim proved totally unfounded, as we had believed from its inception.

In my several decades of representing Mr. Lovett, to the best of my knowledge, there have been no other tax disputes, of any kind, with the IRS or with the tax authorities of any government.

I would be pleased to comment further. My telephone number and email address appear above.

Sincerely,



Charles M. Bruce