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August 7, 2014

██████████ State Department of Labor
Unemployment Insurance

████████████████████
████████████████████

Re: *Notice Date 7/11/14, regarding 2014 IAS contributions*
ER# ██████████
Estate of Robert R ██████████

Dear Sir or Madam:

I received your latest notice to the Estate of Robert R ██████████, regarding assessments for 2014.

This letter is to advise you that Mr. R ██████████ is still dead. Because of this physical condition, which began in 2013 and which we anticipate will persist throughout calendar year 2014, it is almost certain that he has and had no employees in 2014. We also do not anticipate that he will have any short-term hiring needs during the balance of 2014. The same applies for all of the years that follow. Please see my previous correspondence to this effect, including his death certificate, which I now provide for the third time. Should he emerge from the dead, I will be sure to advise the ██████████ DOL promptly (although if this were to happen, I can't promise you would be my first phone call). Meanwhile, I ask you again to correct your records and stop sending these notices.

Very truly yours,



Todd H. Lebowitz

Enclosures: Previous Letters and Death Certificate