

Date of this notice: 06-22-2011

Employer Identification Number:

45-6340469

Form: SS-4

Number of this notice: CP 575 B

WORLD STEEL ASSOCIATION AS WSA IN RECEIVERSHIP BRAIN GAYLORD-TOSCANA CERVELLO AS R 49 W 118TH ST CHICAGO, IL 60628

For assistance you may call us at: 1-800-829-4933

IF YOU WRITE, ATTACH THE STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 45-6340469. This EIN will identify your estate or trust. If you are not the applicant, please contact the individual who is handling the estate or trust for you. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1041 06/22/2011

After our review of your information, we have determined that you have not filed tax returns for the above-mentioned tax period(s) dating as far back as 1987. Please file your return(s) by 07/07/2011. If there is a balance due on the return(s), penalties and interest will continue to accumulate from the due date of the return(s) until it is filed and paid. If you were not in business or did not hire any employees for the tax period(s) in question, please file the return(s) showing you have no liabilities.

If you have questions about the form(s) or the due date(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, Accounting Periods and Methods.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, Entity Classification Election. See Form 8832 and its instructions for additional information.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at www.irs.gov. If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.

IMPORTANT REMINDERS:

- * Keep a copy of this notice in your permanent records. This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you.
- * Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- * Refer to this EIN on your tax-related correspondence and documents.

If you have questions about your EIN, you can call us at the phone number or write to us at the address shown at the top of this notice. If you write, please tear off the stub at the bottom of this notice and send it along with your letter. If you do not need to write us, do not complete and return the stub. Thank you for your cooperation.

Keep	this	part	for	your	records.	CP	575	В	(Rev.	7-2007)
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Return this part with any correspondence so we may identify your account. Please correct any errors in your name or address.

CP 575 B

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Your	Telepho	ne Number	Best Time	to Call	DATE O	F THIS	NOTICE:	06-22-2011	
()	_			EMPLOY	ER IDE	NTIFICATI	ON NUMBER:	45-6340469
				 	FORM:	SS-4		NOBOD	

INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

WORLD STEEL ASSOCIATION AS WSA IN RECEIVERSHIP BRAIN GAYLORD-TOSCANA CERVELLO AS R 49 W 118TH ST CHICAGO, IL 60628