

March 28, 2006

Franchise Tax Board
PO Box 942857
Sacramento, CA 94257-0600

Re: Protective Claim for Refund for Tax Years 2001 (through 2005)

Dear Madam or Sir:

This letter constitutes a protective claim for refund for the 2001 (through 2005) taxable year(s) for the following taxpayer:

LLC Name:
LLC Address
LLC FEIN
LLC Secretary of State file #

The above noted taxpayer hereby claims a refund of all fees, taxes, and/or levies, including all interest and penalties paid for taxable year(s) 2001 through 2005 pursuant to California Revenue and Taxation Code §17942 (§17942). The specific grounds for these claims are that since the annual fees imposed by §17942 on limited liability companies are not apportioned, §17942 violates the Commerce Clause and/or Due Process Clause of the United States Constitution. See Northwest Energetic Services, LLC v. California Franchise Tax Board, No. CGC-05-437721, Superior Court of the State of California, County of San Francisco, March 2, 2006.

The amounts claimed as refunds are as follows:

<u>Tax Year</u>	<u>Amount Paid / Refund Sought (CA Form 568, Line 2)</u>
2001	\$
2002	
2003	
2004	
2005	

If you need further information, please contact the undersigned at the above address or fax number XXX-XXX-XXXX.

Under penalties of perjury, I declare that the information contained in the statement above, to the best of my knowledge and belief, is true, correct and complete.

Sincerely,

XXXX, LLC - Managing Member