



U.S. Department of Justice
Tax Division

DJ 5 -
CMN

[Date]

Mr./Mrs./Ms. [Name]
[Address]

Re: [Case caption, court docket no., district]

Dear Mr./Mrs./Ms. [Name]:

By letter dated _____, we forwarded a copy of the offer to settle this [these] case(s) and requested your recommendation. We have not yet received your recommendation.

[As you know, by letter dated _____, we transmitted to your office for use in evaluating the proposed settlement of this case a draft of our trial attorney's memorandum recommending acceptance of the offer, the administrative files, and (describe all other documents previously transmitted, e.g. interrogatories and responses thereto, depositions, briefs, etc.) _____.]

[To assist you in evaluating the proposed settlement of this case, we are enclosing a draft of our trial attorney's memorandum recommending acceptance of the offer and (describe any documents being transmitted with the letter) _____.]

Pursuant to the understanding between our offices we will process (this) (these) case(s) on the assumption that you have no objection to the proposed settlement, unless within 45 days of this date we receive either your recommendation or a request for additional time and an estimate as to when your recommendation will be received.