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| **Internal Revenue Service**  **Philadelphia, PA 19255-0633** | Taxpayer: WSOL LLC  Address: 6275 W Plano Pkwy, Ste 550  Plano, TX 75093-4907  EIN: 47-0803449  Tax Period: 202212  Penalty Ref Code: 502 |

**Re: Response to 972CG Notice Letter**

To Whom It May Concern:

This letter is in response to the attached IRS notice 972CG BOD Code: LM4 regarding a penalty proposed for our 2022 information returns. We did not receive any error notifications for years prior to 2021. All errors were addressed and resolved in the prior year.

In accordance with the reference letter dated 10/07/2024, as stated on page 5, we have checked the box marked (C) as we are in total disagreement with the proposed penalty and request a waiver of the entire proposed amount due to **Reasonable cause** as outlined under **§ 301.6724-1**. All required information returns for tax year 2022 were filed timely and we assert that WSOL LLC acted in a responsible manner to acquire the accurate TIN and payee name for all payees listed in the notice referenced. Upon review of the individual errors listed on the notice, all clerical errors have been corrected in our records for future returns. Solicitation for payee names and TINs has been completed for all payees listed on this notice.

Additionally, all independent contractors are paid through a third-party processor that requires a W9 from all payees and for the payee to enter in their TIN directly into the payment platform. These events make the listed failures on the IRS notice beyond our control. Completed form W-9 can be provided if needed.

Please do not hesitate to contact me if you have any questions or need additional information.

Thank you for your time and consideration.

Sincerely,

Cathy Metry

Chief Financial Officer