

UNITED STATES DISTRICT COURT

DISTRICT OF NEW HAMPSHIRE
55 PLEASANT STREET, ROOM 110
CONCORD, NEW HAMPSHIRE 03301-3941

OFFICE OF THE CLERK

James R. Starr
Clerk of Court

Telephone
603-225-1423

May 27, 2008

Federal Correctional Institution
Pembroke Station
Danbury, CT 06811
Attn: Elaine Alice Brown (#03924049)

Re: United States v. Brown, 06-cr-071-SM

Dear Mrs. Brown:

I am writing in response to your letters received May 22 and 23, 2008, in which you enclose a 1099-OID form and appear to request that the court accept that form as payment for the \$1,700 special assessment imposed at sentencing.

Please note that the submission of a 1099-OID form does not constitute payment nor discharge your obligation to pay the \$1,700 special assessment. Thus, your obligation to pay the full amount of the \$1,700 special assessment remains outstanding.

Also please note that by filing the 1099-OID with the Internal Revenue Service, you have falsely and incorrectly notified the Internal Revenue Service that the United States District Court for the District of New Hampshire is an owner "recipient" of original issue discount taxable income. Without commenting on whether such conduct constitutes a criminal offense, it is your responsibility to take remedial action to inform the IRS that the 1099-OID is inaccurate and that the United States District Court for the District of New Hampshire is in fact not an owner of original discount taxable income.

Sincerely,



Daniel J. Lynch
Chief Deputy Clerk

DJL/

cc: United States Attorney's Office-District of New Hampshire