

# Ever Pure Inc.

18602 La Guardia St.  
Rowland Heights, CA 91748  
Tel: (626)560-5581

15 May 2013

Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0039

Dear Sir or Madam:

Re: IRS Notices CP162 Dated April 1, 2013 & CP504B Dated May 6, 2013  
EVER PURE INC. (EIN 27-0818700) / Period Ending April 30, 2012 / Form 1120S

In response to the above-mentioned IRS notices, this letter serves as an explanation letter requesting the remove of late filing penalty in total amount of \$1,564.49.

The corporation was established in August 2009 and approved to be an S corp at the end of 2009, with the first owner named Chin Su Chen Liao. Due to operation difficulties, there was a change of hands of ownership in early 2011, with the undersigned taking over the business to be the new owner. However, the sluggish market didn't help the sale at all; also that my lack of experiences didn't make it a plus. I decided to close out by early 2012, only a little bit more than one year after my takeover. We were in a hardship, and losing money all the way that I had to upfront all the cost of purchases by making a loan to the company.

There was no way that I could file my short-year return in 2012, right after closeout, as there was the issue of inventory that needed to be cleared up. I tried to find other buyers who would purchase but in vain. I also tried to persuade the manufacturer to take back the inventory, or take over the business in whatever way they could. The negotiation went on for months yet still no agreement was reached. So at the end I had to personally absorb whatever loss there was, including the loan and the inventory left over at the end of the term. Although the cut-off date of the business determined was April 30, 2012, there were still some transactions due clients and we still found our bank statements showing Account Payable and Account Receivable as late as August 2012. We could not possibly close our books so soon due to the unfinished orders, AP, AR and business transactions.

We sincerely hope that you consider our situation of hardship and remove the penalties as stipulated in the IRS notices, or else we would have to bear even more loss. Looking forward to hearing from you soon, we remain

Sincerely yours,

Mei Ling Chen, CEO/Sole Owner