

Bell INDUSTRIES™

March 21, 2012

The Agency Clerk
Department of Revenue
Office of the General Counsel
PO Box 6668
Tallahassee, FL 32314

cc: Cindy Kasten
Phone: 850-617-8715
Email: KastenC@dor.state.fl.us

RECEIVED

MAR 26 2012

DEPARTMENT OF REVENUE
OFFICE OF GENERAL COUNSEL

Re: Florida Notice of Intent to Levy Letter, Business Partner #: 689631

Florida,

Bell Industries wishes to appeal the penalty, interest and fee calculations applied to the Florida Communications Services Tax Returns for the periods of February - May 2007. All taxes due for those periods have been paid. The circumstances leading to this situation involve the purchase of a business by Bell Industries (Bell) that was subject to the Florida Communications Tax. Please consider the following, as Bell requests a waiver for the penalties:

Bell acquired Skytel on January 31, 2007 requiring sales tax and communication tax filings in most all states. It took considerable time to register in states, set up outsourcing arrangements to process monthly returns, and to transfer data from Skytel's data system to Bell.

Bell's first sales in February would have had tax liability due in March. Bell was able to get state registrations, systems calculating tax correctly, and filed all returns to bring returns current in July 2007. Bell does realize the initial filings were late and that has consequences. However, Bell feels the penalties, interest and fees imposed are excessive since Bell was making every effort to get the returns prepared accurately. Returns subsequent to July 2007 were filed timely.

On March 30, 2008 Bell sold the Skytel business. The third-party vendor who was receiving all notices and statements for tax issues was discontinued upon the sale and the Bell internal tax personnel were also terminated due to the downsizing of the business. Correspondence from Florida regarding these issues was being sent to personnel no longer associated with Bell. Upon receiving this notice in our office, I did quickly take action to address the issue.

Bell believes it has exercised ordinary care, urgency and prudence in complying with the state revenue laws. I ask that you please consider waiving or negotiating the penalties and interest in this case since Bell did experience unusual circumstances that made the returns late.



If you have any questions or require further documentation, please give me a call or email.

Sincerely,

A handwritten signature in cursive script that reads "Mark Begle".

Mark Begle
Controller
Bell Techlogix, Inc.
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mbegle@belltechlogix.com