

FUHUA & SUE Y CHENG

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3180 Pepperhill Rd
Lexington, KY 40502

March 24, 2008

Ms. Rebecca Rodgers
Department of Revenue
501 High Street
PO Box 181, Station 38
Frankfort, KY 40602

Dear Ms. Rodgers:

Based on your letter of 3/13/2008, we are sending you copies of the requested records that support the following deductions:

1. Schedule M:
 - * Health insurance premiums
2. Schedule A:
 - * Medical and dental expenses

The records for health insurance premiums and the records for medical/dental expenses are put in different sections and are sorted by dates.

We thank you very much for reviewing our case, and we look forward to hearing from you.

Sincerely,

Sue Y. and Fuhua (Frank) Cheng (taxpayer ID: 290-60-0112)